

EXECUTIVE SUMMARY

In our first eFile of the year, we focus on highlighting some of the specialised services offered by our firm in the areas of customs compliance and trust advisory.

FOCUS: CUSTOMS COMPLIANCE & TRUST ADVISORY SERVICES**CUSTOMS COMPLIANCE REVIEW**

Drawing on our experience advising clients across various stages of the supply chain, we regularly identify compliance shortcomings that could have been avoided through timely and structured customs compliance reviews. At Harty Rushmere we conduct customs compliance reviews to evaluate whether importers and exporters are complying with the Customs and Excise Act and related legislation. These reviews are designed to identify risks before they escalate into SARS audits, penalties, or retrospective assessments.

A compliance review typically covers tariff classification, customs valuation, origin, rebate usage, licensing, record-keeping obligations, and an analysis of ongoing disputes with SARS. We assess documentation such as bills of entry, commercial invoices, supplier agreements, and internal processes to ensure alignment with legal requirements.

By conducting a compliance review, businesses gain early visibility of potential exposure, practical recommendations to address gaps, and a clear roadmap to strengthen internal controls. Proactive compliance significantly reduces audit risk and supports smoother engagement with SARS.

LEGAL KNOW-HOW MEETS CONSERVATION PURPOSE

The stakes have never been higher for biodiversity and conservation. Climate change, habitat loss, and food insecurity are deeply interconnected challenges that demand urgent, strategic action.

Across the world, NGOs, PBOs, and local conservation groups are stepping up to protect the environment and empower communities. At Harty Rushmere, we partner with such organisations to create solid, compliant legal frameworks that enable positive impact. Whether you're:

- Establishing a wildlife or conservation trust or a non-profit company;
- Managing or receiving donor funds;
- Managing grant-making or beneficiary funding;
- Aligning your organisation with PBO regulations; or
- Strengthening your governance and sustainability strategies.

We provide tailored legal solutions designed to help your mission thrive. Every successful conservation initiative begins with clarity, structure, and legal integrity. If your organisation protects nature, we are here to help protect and grow your ability to do so.

Contact Us

Tel : +27 (0)11 884-0792

E-Mail : mail@harty.law

Unit 5, 1st Floor, Block A, Upper Grayston Office Park
150 Linden Street, Simba, Sandton

www.harty.law

Follow us on LinkedIn: <https://za.linkedin.com/company/harty-rushmere>

The eFiles is a periodic newsletter which is distributed free of charge to anyone who wishes to receive articles on legal issues relating to our fields of practice. Please e-mail any comments or suggestions to neil@harty.law.

To subscribe, e-mail efiles@harty.law with "Subscribe" as the subject. To unsubscribe, send an e-mail with "Unsubscribe" as the subject.

This newsletter is for educational purposes only and must not be considered as legal advice. Your individual situation may not fit the generalisations discussed. Only your attorney can evaluate and advise you on your individual situation.

Except as provided below, you may feel free to forward, distribute and copy this eFile as long as you distribute and copy it without any changes, and you include all headers and other identifying information. You may not, however, copy it to a Web site without our prior written consent. If you would like information about obtaining legal services from Harty Rushmere, you can contact Neil Harty at +27(0)11 884-0792 or visit our Web site at www.harty.law. If you would like an attorney from Harty Rushmere to give a presentation on this topic, please call for information.