



South African Revenue Service

TO ALL RELEVANT STAKEHOLDERS

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Reference

1/P/02/2025

Date

20 March 2025

Dear Sir / Madam

INTENTION OF THE SARS COMMISSIONER TO FORMALLY WITHDRAW ALL CONCESSIONS

1. PURPOSE

This letter serves as a notification in terms of section 3(2) of the Promotion of the Administrative Justice Act, No. 3 of 2000 ("PAJA"), to withdraw all forms of concessions currently in use which are *ultra vires*.

2. BACKGROUND

The Commissioner of SARS is aware that certain clients and traders are continuing to operate their businesses and, specifically, certain requirements as outlined in the Customs and Excise Act, 1964 (the Act), under the auspices of certain concessions (deviations, agreements, or special allowances) that have been granted in the past by Customs and Excise Offices.

These practices have been reviewed in the past and it is now the intention of the SARS Commissioner to formally withdraw all concessions on which certain clients are relying on.

Some concessions date back 20 years and were granted for a specific purpose at the time, that are no longer applicable. Many concessions have been overtaken by legislative, policy and procedure development and technological advances. The Commissioner must therefore ensure through this process that all activities related to the Act are in fact compliant with the provisions of the Act and not *ultra vires* thereto.

3. INTENDED ACTION TO BE TAKEN BY THE COMMISSIONER

Clients and traders who are directly impacted by any concession that is not addressed in legislation, policy, procedure, or systems are required to make submissions to SARS, individually and/or through the appropriate industry associations, stating why the concessions should not be withdrawn in their toto as intended by this communication.

Clients and industry are simultaneously invited to provide submission for amendment of legislation where a current concession they are utilising is not provided for in the Customs and Excise Act, to the Customs and Excise Legislative Policy Unit. These should be submitted to Ms Samantha Authar - sauthar@sars.gov.za.

4. PROVISION OF TIME FOR RESPONSE

You are hereby afforded the opportunity to respond by not later than **21 business days** from the date of this letter, to furnish the Commissioner such evidence and/or submission as you may deem necessary.

Upon receipt of your evidence and/or submissions, the Commissioner will take a decision as to whether the relevant provisions of the Customs Act had been complied with or not and will advise you of his decision. Should you fail to timeously respond to this letter, a decision will be taken on the available evidence/submission.

Should you have any queries, please address them to the designated SARS officials as per the contact details above.

Yours Sincerely,



COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE