

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6409

11 July 2025

GENERAL EXPLANATORY NOTE:

- [] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules
- _____ Words that are underlined with a solid line, indicate insertions in the existing rules
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CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES

Under sections 77H and 120 of the Customs and Excise Act, 1964 (Act 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto



EDWARD CHRISTIAN KIESWETTER

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

Amendment of rule 77H.01

1. Rule 77H.01 is hereby amended by the insertion of the following definition after the definition of "appellant":

"**centralised unit**", means an operational unit, located centrally at Head Office for strategic or practical operational purposes, that performs branch office related functions;".

Amendment of rule 77H.02

2. Rule 77H.02 is hereby amended –

(a) by the substitution for subrule (1) of the following subrule:

“(1) A request for reasons contemplated in section 77D(1)(a) must be submitted in accordance with any instructions issued by SARS in the written communication informing the person of the decision[,] =

(a) to the Office that communicated the decision or, in the case of a decision relating to the declaration process, to the Office indicated on form SAD 500 as the “office of destination or departure”; or

(b) in the case of a decision on internal appeal by an appeal committee, to the appeal committee that communicated the decision.”; and

(b) by the substitution for subrule (5) of the following subrule:

“(5) (a) [If an aggrieved person intends to submit an appeal against a decision in terms of rule 77H.04 and wishes to request reasons for such decision, a] A request for reasons referred to in subrule (1) must be submitted within 30 days from the date the decision was received in terms of rule 77H.01A(3).

(b) A request referred to in paragraph (a) may be submitted in respect of –

(i) a decision against which the aggrieved person wishes to submit an internal appeal in accordance with rule 77H.04; and

(ii) a decision on internal appeal by an appeal committee.”.

Amendment of rule 77H.11

3. Rule 77H.11 is hereby amended by the addition of the following subrule after subrule (6):

“(7) A decision taken by an officer or SARS official operating as part of a centralised unit stationed at Head Office must for purposes of these rules be deemed to be a decision taken at Branch Office level.”.