

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6801

7 November 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

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

Rule 77H.11 is hereby amended-

(a) by the substitution for paragraph (3) of the following paragraph:

“(3) The Tariff, Valuation and Origin Appeal Committee must, subject to the proviso in subrule (2)(b), consider and decide appeals in relation to decisions involving a

determination of the tariff, as contemplated in section 47(9)(a)(i)(aa), valuation or origin of goods, taken at Branch Office level, or approved by an approval authority at Head Office, where such approval is required in terms of SARS' internal processes, irrespective of the amount to which the appeal relates.”

(b) by the substitution for paragraph (4)(b) of the following paragraph:

“(b) a determination of the tariff, value or origin of goods, taken at Head Office level[;]
but excluding decisions contemplated in subrule (3) which were approved by an approval authority at Head Office.”