

SOUTH AFRICAN REVENUE SERVICE

NO. 3136

10 March 2023

**NOTICE OF ADDRESS OF SERVICE SPECIFIED BY THE COMMISSIONER IN
TERMS OF SECTION 11(5) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO.
28 OF 2011) WITH REGARD TO ANY NOTICE OR PROCESS BY WHICH LEGAL
PROCEEDINGS ARE INSTITUTED**

I, Edward Christian Kieswetter, Commissioner for the South African Revenue Service, hereby specify, in the Schedule hereto, the addresses at which the notice under section 11(4) of the Tax Administration Act, 2011, or any process by which legal proceedings are instituted against the South African Revenue Service, must be served.

This public notice replaces, with effect from date of publication, Government Notice No. 223 published in Government Gazette No. 37498 dated 31 March 2014.

**E C KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

The notice or any process, by which legal proceedings are instituted in terms of the Tax Administration Act, 2011 ("TAA"), must be served as follows:

1. SERVICE OF NOTICES OF INTENTION TO INSTITUTE LEGAL PROCEEDINGS OR SUBSEQUENT LEGAL PROCESS OTHER THAN LIQUIDATIONS OR SEQUESTRATIONS

All notices of the intention to institute legal proceedings in terms of section 11(4) of the TAA and any process subsequently instituted, other than liquidations and sequestrations, must be served on the South African Revenue Service (SARS) in the following manner:

1.1 Electronically to the following address:

Email: HighCourtLitigation@sars.gov.za, alternatively

1.2 Physically to the following address:

SARS: Centralised Litigation
Khanyisa Building
271 Bronkhorst Street
Nieuw Muckleneuk
PRETORIA

2. SERVICE OF NOTICE OR PROCESS IN RELATION TO LIQUIDATIONS OR SEQUESTRATIONS

Service of notices and applications in relation to liquidations or sequestrations, will also be accepted by SARS in the following manner:

2.1 Electronically to the following address:

Email: Liquidations@sars.gov.za, alternatively

2.2 Physically to the following address:

SARS: Debt Management
Khanyisa Building
271 Bronkhorst Street
Nieuw Muckleneuk
PRETORIA

3. Exclusions

This notice does not apply to the delivery of any notice or court proceeding made in respect of—

- 3.1 customs and excise legislation as defined in section 1 of the TAA. Any notice of the intention to institute legal proceedings in terms of the customs and excise legislation should be given in strict compliance with the provisions of section 96 read with rule 96 to the Customs and Excise Act, 1964 (Act No. 91 of 1964).
- 3.2 any cause of action against SARS that does not arise from the administration of any tax Act.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 3136

10 Maart 2023

**KENNISGEWING VAN ADRES VAN BETEKENING DEUR DIE KOMMISSARIS
INGEVOLGE ARTIKEL 11(5) VAN DIE WET OP BELASTINGADMINISTRASIE,
2011 (WET NO. 28 VAN 2011) AANGEDUI, TEN AANSIEN VAN ENIGE
KENNISGEWING OF PROSES WAARDEUR REGSSTAPPE INGESTEL WORD**

Hiermee bepaal ek, Edward Christian Kieswetter, Kommissaris vir die Suid-Afrikaanse Inkomstediens, in die aangehegte Bylae, die adresse waar die kennisgewing kragtens artikel 11(4) van die Wet op Belastingadministrasie, 2011, of enige proses waardeur regstappe teen die Suid-Afrikaanse Inkomstediens ingestel word, beteken moet word.

Hierdie publieke kennisgewing vervang, met effek van datum van publikasie, Goewermentskennisgewing No. 223 in Staatskoerant No. 37498 gedateer 31 Maart 2014, gepubliseer.

**E C KIESWETTER****KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS**

BYLAE

Die kennisgewing van enige proses waardeur regsstappe ingevolge die Wet op Belastingadministrasie, 2011 ("WBA"), ingestel word, moet as volg beteken word:

1. BETEKEN VAN KENNISGEWINGS VAN VOORNEME OM REGSTAPPE IN TE STEL OF GEVOLGLIKE REGSPROSESSE UITGESLUIT LIKWIDASIES OF SEKWESTRASIES

Alle kennisgewings ingevolge artikel 11(4) van die WBA van die voorneme om regsstappe in te stel en enige proses gevolglik ingestel, uitgesluit likwidاسies en sekwestrasies, moet op die Suid-Afrikaanse Inkomstediens (SAID) op die volgende wyse beteken word:

1.1 Elektronies by die volgende adres:

Epos: HighCourtLitigation@sars.gov.za, alternatiewelik

1.2 Fisies by die volgende adres:

"SARS: Centralised Litigation"
Khanyisa Gebou
271 Bronkhorststraat
Nieuw Muckleneuk
PRETORIA

2. BETEKEN VAN KENNISGEWING OF PROSES WAT VERBAND HOU MET LIKWIDASIES OF SEKWESTRASIES

Betekene van kennisgewings en aansoeke wat verband hou met likwidاسies of sekwestrasies, sal ook deur SAID op die volgende manier aanvaar word:

2.1 Elektronies by die volgende adres:

Epos: Liquidations@sars.gov.za, alternatiewelik

2.2 Fisies by die volgende adres:

“SARS: Debt Management”

Khanyisa Gebou

271 Bronkhorst Straat

Nieuw Muckleneuk

PRETORIA

3. Uitsluitings

Hierdie kennisgewing is nie van toepassing op die lewering van enige kennisgewing of hofproses gemaak ingevolge—

- 3.1 doeane- en aksyns wetgewing soos in artikel 1 van die WBA omskryf nie. Enige kennisgewing van die voorneme om regstappe in te stel ingevolge die doeane- en aksyns wetgewing moet met streng nakoming van die bepalings van artikel 96 gelees saammet reël 96 van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), gegee word.
- 3.2 enige regsgeding teen SAID wat nie voortspruit uit die administrasie van enige Belastingwet nie.