

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.”.