

SOUTH AFRICAN REVENUE SERVICE

NO. 7663

3 July 2026

NOTICE OF ADDRESSES AT WHICH A DOCUMENT, NOTICE OR REQUEST IS TO BE DELIVERED OR MADE FOR PURPOSES OF RULE 2(1)(c)(ii) AND RULE 3(1) READ TOGETHER WITH RULE 2(1)(c)(iii) OF THE RULES PROMULGATED IN TERMS OF SECTION 103 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)

I, Ngobani Johnstone Makhubu, Commissioner for the South African Revenue Service, hereby specify, in the Schedule hereto, the addresses at which a document or notice must be delivered, or a request must be made for purposes of rule 2(1)(c)(ii) and rule 3(1) read together with rule 2(1)(c)(iii) of the rules promulgated in terms of section 103 of the Tax Administration Act, 2011.

This public notice replaces, with effect from date of publication, Government Notice No. 5114 published in *Government Gazette* No. 51022 dated 8 August 2024.

**N J MAKHUBU****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

1. General

- 1.1 In this notice, unless the context indicates otherwise, any word or expression to which a meaning has been assigned in section 1 of the Tax Administration Act, (“the Act”) 2011, or the dispute resolution rules promulgated under section 103 of the Act (the “rules” or “rule”), has the meaning so assigned.
- 1.2 In terms of rule 2(1)(c)(ii) and rule 3(1) read together with rule 2(1)(c)(iii) of the rules this notice provides for the prescribed manner for delivery of documents, notices or requests made relating to the dispute process as determined by Chapter 9 of the Act and the rules.

2. Dispute process

Delivery of any document, notice or request made with regards to requests for reasons, objections and appeals, must be made in the following manner:

- 2.1 To the taxpayer’s electronic filing page through www.sarsefiling.co.za; or
- 2.2 In the event that the request for reasons, objection or appeal relates to—
- 2.2.1 estate duty,
 - 2.2.2 donations tax,
 - 2.2.3 imported services supplied to non-vendors,
 - 2.2.4 rejection of a VAT registration application, or
 - 2.2.5 paragraph 13(1) of the First Schedule to the Income Tax Act,
- delivery of the relevant document being a letter for a request for reasons, ADR1 form for an objection and ADR2 form for an appeal, must be sent to contactus@sars.gov.za.

- 2.3 If www.sarsefiling.co.za or contactus@sars.gov.za is unavailable, the delivery of any document, notice or request can be arranged at a SARS branch office after making an appointment through www.sars.gov.za/contact-us/make-an-appointment.

3. Tax board appeals

After delivery of a notice of appeal, delivery of any document, notice or request relating to that appeal, must be made in the following manner:

- 3.1 Electronically to the address listed for the applicable area closest to the residence or place of business of the taxpayer, alternatively to the clerk of the tax board at the physical address listed for the applicable area namely:

Applicable Area:	Electronic Address:	Physical Address:
KwaZulu-Natal: Durban Umhlanga Pinetown Newcastle Pietermaritzburg Port Shepstone Richards Bay	LegalKZN@sars.gov.za	The clerk of the tax board at: 61/62 Margaret Mncadi Avenue Durban
Free State & Northern Cape: Bloemfontein Bethlehem Kroonstad Welkom Kimberley Upington	LegalFS@sars.gov.za	The clerk of the tax board at: SARS Building 88 Zastron Street Bloemfontein

Applicable Area:	Electronic Address:	Physical Address:
Eastern Cape: East London Gqeberha Mthatha Uitenhage	LegalEC@sars.gov.za	The clerk of the tax board: SARS Main Revenue Building Corner Govan Mbeki Avenue and John Kani Road St Mary's Terrace Gqeberha
Western Cape: Beaufort West Bellville Cape Town Mitchells Plain Paarl Worcester George	LegalWC@sars.gov.za	The clerk of the tax board at: SARS Sanlam P166 Building 22 Hans Strydom Avenue Cape Town
Gauteng South: Springs Vereeniging Germiston Alberton Benoni Boksburg Standerton Brakpan Nigel Randfontein Krugersdorp	LegalGS1@sars.gov.za	The clerk of the tax board at: SARS Alberton Campus 28 St Austell Street McKinnon Crescent New Redruth Alberton

Applicable Area:	Electronic Address:	Physical Address:
Gauteng North: Pretoria	LegalGN@sars.gov.za	The clerk of the tax board at: SARS 7 Protea Street Doringkloof Centurion Pretoria
Gauteng South - (JHB): Johannesburg Roodepoort	LegalGS2@sars.gov.za	The clerk of the tax board at: SARS 25 Hill Street Ferndale Randburg
Mpumalanga: Mbombela Witbank	LegalLPNWMP@sars.gov.za	The clerk of the tax board at: SARS Old Game Building 31 Citrus Crescent Mbombela
Limpopo: Sibasa Lebowakgomo Giyani Polokwane	LegalLPNWMP@sars.gov.za	The clerk of the tax board at: SARS 40 Landdros Maree Street Old Government Building Polokwane
Northwest: Klerksdorp Rustenburg Mabatho	LegalLPNWMP@sars.gov.za	The clerk of the tax board at: SARS 39 Heysek Avenue Rustenburg

- 3.2 Notwithstanding the provisions of paragraph 3.1, if the taxpayer is a taxpayer registered with the SARS Large Business and International unit or the High Net-Worth Individuals unit, the document, notice or request, must be made electronically to the applicable addresses below, alternatively to the physical address listed:

Electronic Address:	Physical Address:
lbqueries@sars.gov.za	The clerk of the tax board at: Woodmead North Office Park 54 Maxwell Drive Johannesburg
hnwqueries@sars.gov.za	The clerk of the tax board at: Woodmead North Office Park 54 Maxwell Drive Johannesburg

4. Notices to SARS and applications to the tax court

Notices to SARS and applications to the tax court in terms of rule 52 or rule 56 of Part F of the rules must be made electronically to the applicable address below, alternatively at the physical address listed, upon both SARS and the registrar of the tax court:

SARS	Registrar of the tax court
Electronic Address: PartF.TaxCourt.Applications@sars.gov.za	Electronic Address: RegistrarTaxCourt@sars.gov.za

Physical Address: SARS Landbank Building 271 Veale Street Nieuw Muckleneuk Pretoria	Physical Address: Registrar of the tax court Landbank Building 271 Veale Street Nieuw Muckleneuk Pretoria
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5. Tax court appeals

After delivery of a notice of appeal, delivery of any document, notice or request made relating to that appeal, must be made electronically to the applicable address below, alternatively at the physical address listed, upon both SARS and the registrar of the tax court:

SARS	Registrar of the tax court
Electronic Address: taxcourtlitigation@sars.gov.za	Electronic Address: RegistrarTaxCourt@sars.gov.za
Physical Address: SARS Landbank Building 271 Veale Street Nieuw Muckleneuk Pretoria	Physical Address: Registrar of the tax court Landbank Building 271 Veale Street Nieuw Muckleneuk Pretoria

6. Registrar of the tax court

Any document or notice required to be delivered or any request required to be made to the registrar of the tax court must be delivered or made in the following manner:

6.1 Electronically to the following address:

Email: RegistrarTaxCourt@sars.gov.za

6.2 Alternatively, to the following physical address:

Registrar of the tax court

Landbank Building

271 Veale Street

Nieuw Muckleneuk

Pretoria

7. Exclusions

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

7.1 customs and excise legislation. Any notice of the intention to institute legal proceedings in terms of 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).

7.2 any cause of action against SARS that does not arise from the administration of any tax Act.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 7663

3 Julie 2026

KENNISGEWING VAN ADRESSE WAAR 'N DOKUMENT OF KENNISGEWING GELEWER OF VERSOEK GERIG MOET WORD VIR DOELEINDES VAN REËL 2(1)(c)(ii) EN REËL 3(1) GELEES MET REËL 2(1)(c)(iii) VAN DIE REËLS KRAGTENS ARTIKEL 103 VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011), UITGEVAARDIG

Ek, Ngobani Johnstone Makhubu, Kommissaris vir die Suid-Afrikaanse Inkomstediens, bepaal in die Bylae hierby, die adresse waarby 'n dokument of kennisgewing gelewer of versoek gerig moet word vir die doeleindes van reël 2(1)(c)(ii) en reël 3(1) gelees met reël 2(1)(c)(iii) van die reëls kragtens artikel 103 van die Wet op Belastingadministrasie, 2011, uitgevaardig.

Hierdie publieke kennisgewing vervang, met effek van datum van publikasie, Goewermentskennisgewing No. 5114 in Staatskoerant No. 51022 gedateer 8 Augustus 2024, gepubliseer.

N J MAKHUBU**KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS**

BYLAE

1. Algemeen

- 1.1 In hierdie kennisgewing, tensy die samehang andersins bepaal, dra enige woord of uitdrukking waaraan 'n betekenis geheg in artikel 1 van die Wet op Belastingadministrasie, 2011, ("die Wet") of die reëls vir geskilbeslegting (die "reëls" of "reël") kragtens artikel 103 van die Wet uitgevaardig, die betekenis aldus daaraan geheg.
- 1.2 Ingevolge reël 2(1)(c)(ii) en reël 3(1) gelees met reël 2(1)(c)(iii) van die reëls maak hierdie kennisgewing voorsiening vir die voorgeskrewe wyse van lewering van dokumente of kennisgewings of rig van versoeke wat verband hou met die geskilbeslegtingproses soos deur Hoofstuk 9 van die Wet en die reëls bepaal.

2. Geskilbeslegtingproses

Lewering van enige dokument of kennisgewing of die rig van enige versoek met betrekking tot versoeke vir redes, besware en appëlle, moet op die volgende wyse gemaak word:

- 2.1 By die belastingpligtige se elektroniese indieningsblad deur www.sarsefiling.co.za; of
- 2.2 In die geval waar die versoek om redes, beswaar of appél betrekking het op—
- 2.2.1 boedelbelasting,
 - 2.2.2 belasting op geskenke,
 - 2.2.3 ingevoerde dienste aan nie-ondernemers verskaf,
 - 2.2.4 weiering van 'n aansoek om BTW-registrasie, of
 - 2.2.5 paragraaf 13(1) van die Eerste Bylae by die Inkomstebelastingwet,
- moet lewering van die tersaaklike dokument, naamlik 'n skrywe om 'n

versoek vir redes, ADR 1 vorm vir 'n beswaar en ADR2 vorm vir 'n appél, versend word aan contactus@sars.gov.za.

- 2.3 Indien www.sarsefiling.co.za of contactus@sars.gov.za nie beskikbaar is nie, kan die lewering van enige dokument, kennisgewing of versoek by 'n SAID takkantoor gereël word nadat 'n afspraak deur www.sars.gov.za/contact-us/make-an-appointment gemaak is.

3. Belastingraadappèlle

Na lewering van 'n kennisgewing van appél, moet die lewering van enige dokument of kennisgewing of enige versoek wat met daardie appél verband hou, op die volgende wyse gemaak of gerig word:

- 3.1 Elektronies by die adres gelys vir die toepaslike streek naaste aan die woning of plek van besigheid van die belastingpligtige, alternatiewelik by die klerk van die belastingraad by die fisiese adres gelys vir die toepaslike streek naamlik:

Toepaslike streek:	Elektroniese Adres:	Fisiese Adres:
KwaZulu-Natal: Durban Umhlanga Pinetown Newcastle Pietermaritzburg Port Shepstone Richards Bay	LegalkZN@sars.gov.za	Die klerk van die belastingraad by: 61/62 Margaret Mncadilaan Durban

Toepaslike streek:	Elektroniese Adres:	Fisiese Adres:
Vrystaat & Noord-Kaap: Bloemfontein Bethlehem Kroonstad Welkom Kimberley Uppington	LegalFS@sars.gov.za	Die klerk van die belastingraad by: SAID Gebou 88 Zastronstraat Bloemfontein
Oos-Kaap: Oos-Londen Gqeberha Mthatha Uitenhage	LegalEC@sars.gov.za	Die klerk van die belastingraad by: SAID Main Revenue Gebou Hoek van Govan Mbekilaan en John Kani-Weg St Mary's Terrace Gqeberha
Wes-Kaap: Beaufort-wes Bellville Kaapstad Mitchells Plein Paarl Worcester George	LegalWC@sars.gov.za	Die klerk van die belastingraad by: SAID Sanlam P166 Gebou 22 Hans Strydomlaan Kaapstad
Gauteng Suid: Springs Vereeniging Germiston Alberton Benoni Boksburg	LegalGS1@sars.gov.za	Die klerk van die belastingraad by: SAID Alberton Kampus 28 St Austell Straat McKinnonsingel New Redruth Alberton

Toepaslike streek:	Elektroniese Adres:	Fisiese Adres:
Standerton Brakpan Nigel Randfontein Krugersdorp		
Gauteng Noord: Pretoria	LegalGN@sars.gov.za	Die klerk van die belastingraad by: SAID 7 Proteastraat Doringkloof Centurion Pretoria
Gauteng Suid - (JHB): Johannesburg Roodepoort	LegalGS2@sars.gov.za	Die klerk van die belastingraad by: SAID 25 Hillstraat Ferndale Randburg
Mpumalanga: Mbombela Witbank	LegalLPNWMP@sars.gov.za	Die klerk van die belastingraad by: SAID Old Game Gebou 31 Sitrussingel Mbombela
Limpopo: Sibasa Lebowakgomo Giyani Polokwane	LegalLPNWMP@sars.gov.za	Die klerk van die belastingraad by: SAID 40 Landdros Mareestraat Old Government Gebou Polokwane

Toepaslike streek:	Elektroniese Adres:	Fisiese Adres:
Noordwes: Klerksdorp Rustenburg Mabatho	LegalLPNWMP@sars.gov.za	Die klerk van die belastingraad by: SAID 39 Heyseklaan Rustenburg

3.2 Nieteenstaande die bepaling van paragraaf 3.1, indien die belastingpligtige 'n belastingpligtige is wat by die "SARS Large Business and International" eenheid of die "High Net-Worth Individuals" eenheid geregistreer is, moet die lewering van die dokument of kennisgewing elektronies gemaak of versoek elektronies gerig word, by die toepaslike adresse hieronder, alternatiewelik by die fisiese adres gelys:

Electronic Address:	Physical Address:
lbqueries@sars.gov.za	Die klerk van die belastingraad by: Woodmead North Kantoor Kompleks 54 Maxwellrylaan Johannesburg
hnwqueries@sars.gov.za	Die klerk van die belastingraad by: Woodmead North Kantoor Kompleks 54 Maxwelllaan Johannesburg

4. Kennisgewings aan SAID en aansoeke by die belastinghof

Kennisgewings aan die SAID en aansoeke by die belastinghof ingevolge reël 52 of reël 56 van Deel F van die reëls moet elektronies gelewer word by die toepaslike adres hieronder, alternatiewelik by die fisiese adres gelys, op beide die SAID en die griffier van die belastinghof:

SAID	Griffier van die Belastinghof
Elektroniese Adres: PartF.TaxCourt.Applications@sars.gov.za	Elektroniese Adres: RegistrarTaxCourt@sars.gov.za
Fisiese Adres: SAID Landbank Building 271 Veale Street Nieuw Muckleneuk Pretoria	Fisiese Adres: Griffier van die Belastinghof Landbank Building 271 Veale Street Nieuw Muckleneuk Pretoria

5. Belastinghofappèlle

Na lewering van 'n kennisgewing van appél, moet die lewering van enige dokument of kennisgewing of rig van enige versoek wat met daardie appél verband hou, elektronies gemaak word by die toepaslike adres hieronder, alternatiewelik by die fisiese adres gelys, op beide die SAID en die griffier van die belastinghof:

SAID	Griffier van die Belastinghof
Elektroniese Adres: taxcourtlitigation@sars.gov.za	Elektroniese Adres: RegistrarTaxCourt@sars.gov.za
Fisiese Adres: SAID Landbank Building 271 Veale Street Nieuw Muckleneuk Pretoria	Fisiese Adres: Griffier van die belastinghof Landbank Building 271 Veale Street Nieuw Muckleneuk Pretoria

6. Griffier van die belastinghof

Enige dokument of kennisgewing wat vereis word gelewer te word of versoek wat vereis gerig te word aan die griffier van die belastinghof moet op die volgende wyse gelewer of gerig word:

6.1 Elektronies by die volgende adres:

Epos: RegistrarTaxCourt@sars.gov.za

6.2 Alternatiewelik, by die volgende fisiese adres:

Griffier van die belastinghof
Landbank Gebou
271 Bronkhorststraat
Nieuw Muckleneuk
Pretoria

7. Uitsluitings

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

7.1 doeane- en aksyns wetgewing nie. Enige kennisgewing van die voorneme om regstappe in te stel ingevolge doeane- en aksyns wetgewing moet met streng nakoming van die bepalings van artikel 96 gelees saam met reël 96 van die Doeane- en Aksynswet, 1964 (Wet No. 91 van 1964), gegee word.

7.2 enige regsding teen die SAID wat nie voortspruit uit die administrasie van enige Belastingwet nie.