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REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette

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Closing times for **ORDINARY WEEKLY** **REGULATION GAZETTE** **2018**

The closing time is **15:00** sharp on the following days:

- **28 December 2017**, Thursday for the issue of Friday **05 January 2018**
- **05 January**, Friday for the issue of Friday **12 January 2018**
- **12 January**, Friday for the issue of Friday **19 January 2018**
- **19 January**, Friday for the issue of Friday **26 January 2018**
- **26 January**, Friday for the issue of Friday **02 February 2018**
- **02 February**, Friday for the issue of Friday **09 February 2018**
- **09 February**, Friday for the issue of Friday **16 February 2018**
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- **23 February**, Friday for the issue of Friday **02 March 2018**
- **02 March**, Friday for the issue of Friday **09 March 2018**
- **09 March**, Friday for the issue of Friday **16 March 2018**
- **15 March**, Thursday for the issue of Friday **23 March 2018**
- **22 March**, Thursday for the issue of Thursday **29 March 2018**
- **28 March**, Wednesday for the issue of Friday **06 April 2018**
- **06 April**, Friday for the issue of Friday **13 April 2018**
- **13 April**, Friday for the issue of Friday **20 April 2018**
- **19 April**, Thursday for the issue of Thursday **26 April 2018**
- **25 April**, Wednesday for the issue of Friday **04 May 2018**
- **04 May**, Friday for the issue of Friday **11 May 2018**
- **11 May**, Friday for the issue of Friday **18 May 2018**
- **18 May**, Friday for the issue of Friday **25 May 2018**
- **25 May**, Friday for the issue of Friday **01 June 2018**
- **01 June**, Friday for the issue of Friday **08 June 2018**
- **08 June**, Friday for the issue of Friday **15 June 2018**
- **15 June**, Friday for the issue of Friday **22 June 2018**
- **22 June**, Friday for the issue of Friday **29 June 2018**
- **29 June**, Friday for the issue of Friday **06 July 2018**
- **06 July**, Friday for the issue of Friday **13 July 2018**
- **13 July**, Friday for the issue of Friday **20 July 2018**
- **20 July**, Friday for the issue of Friday **27 July 2018**
- **27 July**, Friday for the issue of Friday **03 August 2018**
- **02 August**, Thursday for the issue of Friday **10 August 2018**
- **10 August**, Friday for the issue of Friday **17 August 2018**
- **17 August**, Friday for the issue of Friday **24 August 2018**
- **24 August**, Friday for the issue of Friday **31 August 2018**
- **31 August**, Friday for the issue of Friday **07 September 2018**
- **07 September**, Friday for the issue of Friday **14 September 2018**
- **14 September**, Friday for the issue of Friday **21 September 2018**
- **20 September**, Thursday for the issue of Friday **28 September 2018**
- **28 September**, Friday for the issue of Friday **05 October 2018**
- **05 October**, Friday for the issue of Friday **12 October 2018**
- **12 October**, Friday for the issue of Friday **19 October 2018**
- **19 October**, Friday for the issue of Friday **26 October 2018**
- **26 October**, Friday for the issue of Friday **02 November 2018**
- **02 November**, Friday for the issue of Friday **09 November 2018**
- **09 November**, Friday for the issue of Friday **16 November 2018**
- **16 November**, Friday for the issue of Friday **23 November 2018**
- **23 November**, Friday for the issue of Friday **30 November 2018**
- **30 November**, Friday for the issue of Friday **07 December 2018**
- **07 December**, Friday for the issue of Friday **14 December 2018**
- **13 December**, Thursday for the issue of Friday **21 December 2018**
- **19 December**, Wednesday for the issue of Friday **28 December 2018**

LIST OF TARIFF RATES FOR PUBLICATION OF NOTICES

COMMENCEMENT: 1 APRIL 2018

NATIONAL AND PROVINCIAL

Notice sizes for National, Provincial & Tender gazettes 1/4, 2/4, 3/4, 4/4 per page. Notices submitted will be charged at R1008.80 per full page, pro-rated based on the above categories.

Pricing for National, Provincial - Variable Priced Notices		
Notice Type	Page Space	New Price (R)
Ordinary National, Provincial	1/4 - Quarter Page	252.20
Ordinary National, Provincial	2/4 - Half Page	504.40
Ordinary National, Provincial	3/4 - Three Quarter Page	756.60
Ordinary National, Provincial	4/4 - Full Page	1008.80

EXTRA-ORDINARY

All Extra-ordinary National and Provincial gazette notices are non-standard notices and attract a variable price based on the number of pages submitted.

The pricing structure for National and Provincial notices which are submitted as **Extra ordinary submissions** will be charged at **R3026.32** per page.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

The **Government Printing Works (GPW)** has established rules for submitting notices in line with its electronic notice processing system, which requires the use of electronic *Adobe* Forms. Please ensure that you adhere to these guidelines when completing and submitting your notice submission.

CLOSING TIMES FOR ACCEPTANCE OF NOTICES

1. The *Government Gazette* and *Government Tender Bulletin* are weekly publications that are published on Fridays and the closing time for the acceptance of notices is strictly applied according to the scheduled time for each gazette.
2. Please refer to the Submission Notice Deadline schedule in the table below. This schedule is also published online on the Government Printing works website www.gpwonline.co.za

All re-submissions will be subject to the standard cut-off times.

All notices received after the closing time will be rejected.

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
National Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Regulation Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Petrol Price Gazette	Monthly	Tuesday before 1st Wednesday of the month	One day before publication	1 working day prior to publication
Road Carrier Permits	Weekly	Friday	Thursday 15h00 for next Friday	3 working days prior to publication
Unclaimed Monies (Justice, Labour or Lawyers)	January / September 2 per year	Last Friday	One week before publication	3 working days prior to publication
Parliament (Acts, White Paper, Green Paper)	As required	Any day of the week	None	3 working days prior to publication
Manuals	Bi- Monthly	2nd and last Thursday of the month	One week before publication	3 working days prior to publication
State of Budget (National Treasury)	Monthly	30th or last Friday of the month	One week before publication	3 working days prior to publication
<i>Extraordinary Gazettes</i>	As required	Any day of the week	<i>Before 10h00 on publication date</i>	<i>Before 10h00 on publication date</i>
Legal Gazettes A, B and C	Weekly	Friday	One week before publication	Tuesday, 15h00 - 3 working days prior to publication
Tender Bulletin	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Gauteng	Weekly	Wednesday	Two weeks before publication	3 days after submission deadline
Eastern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
Northern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
North West	Weekly	Tuesday	One week before publication	3 working days prior to publication
KwaZulu-Natal	Weekly	Thursday	One week before publication	3 working days prior to publication
Limpopo	Weekly	Friday	One week before publication	3 working days prior to publication
Mpumalanga	Weekly	Friday	One week before publication	3 working days prior to publication

GOVERNMENT PRINTING WORKS - BUSINESS RULES

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
Gauteng Liquor License Gazette	Monthly	Wednesday before the First Friday of the month	Two weeks before publication	3 working days after submission deadline
Northern Cape Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days after submission deadline
National Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days after submission deadline
Mpumalanga Liquor License Gazette	Bi-Monthly	Second & Fourth Friday	One week before publication	3 working days prior to publication

EXTRAORDINARY GAZETTES

3. *Extraordinary Gazettes* can have only one publication date. If multiple publications of an *Extraordinary Gazette* are required, a separate Z95/Z95Prov *Adobe* Forms for each publication date must be submitted.

NOTICE SUBMISSION PROCESS

4. Download the latest *Adobe* form, for the relevant notice to be placed, from the **Government Printing Works** website www.gpwonline.co.za.
5. The *Adobe* form needs to be completed electronically using *Adobe Acrobat / Acrobat Reader*. Only electronically completed *Adobe* forms will be accepted. No printed, handwritten and/or scanned *Adobe* forms will be accepted.
6. The completed electronic *Adobe* form has to be submitted via email to submit.egazette@gpw.gov.za. The form needs to be submitted in its original electronic *Adobe* format to enable the system to extract the completed information from the form for placement in the publication.
7. Every notice submitted **must** be accompanied by an official **GPW** quotation. This must be obtained from the *eGazette* Contact Centre.
8. Each notice submission should be sent as a single email. The email **must** contain **all documentation relating to a particular notice submission**.
 - 8.1. Each of the following documents must be attached to the email as a separate attachment:
 - 8.1.1. An electronically completed *Adobe* form, specific to the type of notice that is to be placed.
 - 8.1.1.1. For National *Government Gazette* or *Provincial Gazette* notices, the notices must be accompanied by an electronic Z95 or Z95Prov *Adobe* form
 - 8.1.1.2. The notice content (body copy) **MUST** be a separate attachment.
 - 8.1.2. A copy of the official **Government Printing Works** quotation you received for your notice. (*Please see Quotation section below for further details*)
 - 8.1.3. A valid and legible Proof of Payment / Purchase Order: **Government Printing Works** account customer must include a copy of their Purchase Order. **Non-Government Printing Works** account customer needs to submit the proof of payment for the notice
 - 8.1.4. Where separate notice content is applicable (Z95, Z95 Prov and TForm 3, it should **also** be attached as a separate attachment. (*Please see the Copy Section below, for the specifications*).
 - 8.1.5. Any additional notice information if applicable.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

9. The electronic *Adobe* form will be taken as the primary source for the notice information to be published. Instructions that are on the email body or covering letter that contradicts the notice form content will not be considered. The information submitted on the electronic *Adobe* form will be published as-is.
10. To avoid duplicated publication of the same notice and double billing, Please submit your notice **ONLY ONCE**.
11. Notices brought to **GPW** by “walk-in” customers on electronic media can only be submitted in *Adobe* electronic form format. All “walk-in” customers with notices that are not on electronic *Adobe* forms will be routed to the Contact Centre where they will be assisted to complete the forms in the required format.
12. Should a customer submit a bulk submission of hard copy notices delivered by a messenger on behalf of any organisation e.g. newspaper publisher, the messenger will be referred back to the sender as the submission does not adhere to the submission rules.

QUOTATIONS

13. Quotations are valid until the next tariff change.
 - 13.1. **Take note:** **GPW's** annual tariff increase takes place on **1 April** therefore any quotations issued, accepted and submitted for publication up to **31 March** will keep the old tariff. For notices to be published from 1 April, a quotation must be obtained from **GPW** with the new tariffs. Where a tariff increase is implemented during the year, **GPW** endeavours to provide customers with 30 days' notice of such changes.
14. Each quotation has a unique number.
15. Form Content notices must be emailed to the *eGazette* Contact Centre for a quotation.
 - 15.1. The *Adobe* form supplied is uploaded by the Contact Centre Agent and the system automatically calculates the cost of your notice based on the layout/format of the content supplied.
 - 15.2. It is critical that these *Adobe* Forms are completed correctly and adhere to the guidelines as stipulated by **GPW**.
16. **APPLICABLE ONLY TO GPW ACCOUNT HOLDERS:**
 - 16.1. **GPW** Account Customers must provide a valid **GPW** account number to obtain a quotation.
 - 16.2. Accounts for **GPW** account customers **must** be active with sufficient credit to transact with **GPW** to submit notices.
 - 16.2.1. If you are unsure about or need to resolve the status of your account, please contact the **GPW** Finance Department prior to submitting your notices. (If the account status is not resolved prior to submission of your notice, the notice will be failed during the process).
17. **APPLICABLE ONLY TO CASH CUSTOMERS:**
 - 17.1. Cash customers doing **bulk payments** must use a **single email address** in order to use the **same proof of payment** for submitting multiple notices.
18. The responsibility lies with you, the customer, to ensure that the payment made for your notice(s) to be published is sufficient to cover the cost of the notice(s).
19. Each quotation will be associated with one proof of payment / purchase order / cash receipt.
 - 19.1. This means that **the quotation number can only be used once to make a payment.**

GOVERNMENT PRINTING WORKS - BUSINESS RULES**COPY (SEPARATE NOTICE CONTENT DOCUMENT)**

20. Where the copy is part of a separate attachment document for Z95, Z95Prov and TForm03
- 20.1. Copy of notices must be supplied in a separate document and may not constitute part of any covering letter, purchase order, proof of payment or other attached documents.
- The content document should contain only one notice. (You may include the different translations of the same notice in the same document).
- 20.2. The notice should be set on an A4 page, with margins and fonts set as follows:
- Page size = A4 Portrait with page margins: Top = 40mm, LH/RH = 16mm, Bottom = 40mm;
Use font size: Arial or Helvetica 10pt with 11pt line spacing;
- Page size = A4 Landscape with page margins: Top = 16mm, LH/RH = 40mm, Bottom = 16mm;
Use font size: Arial or Helvetica 10pt with 11pt line spacing;

CANCELLATIONS

21. Cancellation of notice submissions are accepted by **GPW** according to the deadlines stated in the table above in point 2. Non-compliance to these deadlines will result in your request being failed. Please pay special attention to the different deadlines for each gazette. Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.
22. Requests for cancellation must be sent by the original sender of the notice and must be accompanied by the relevant notice reference number (N-) in the email body.

AMENDMENTS TO NOTICES

23. With effect from 01 October 2015, **GPW** will not longer accept amendments to notices. The cancellation process will need to be followed according to the deadline and a new notice submitted thereafter for the next available publication date.

REJECTIONS

24. All notices not meeting the submission rules will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za). Reasons for rejections include the following:
- 24.1. Incorrectly completed forms and notices submitted in the wrong format, will be rejected.
- 24.2. Any notice submissions not on the correct *Adobe* electronic form, will be rejected.
- 24.3. Any notice submissions not accompanied by the proof of payment / purchase order will be rejected and the notice will not be processed.
- 24.4. Any submissions or re-submissions that miss the submission cut-off times will be rejected to the customer. The Notice needs to be re-submitted with a new publication date.

GOVERNMENT PRINTING WORKS - BUSINESS RULES**APPROVAL OF NOTICES**

25. Any notices other than legal notices are subject to the approval of the Government Printer, who may refuse acceptance or further publication of any notice.
26. No amendments will be accepted in respect to separate notice content that was sent with a Z95 or Z95Prov notice submissions. The copy of notice in layout format (previously known as proof-out) is only provided where requested, for Advertiser to see the notice in final Gazette layout. Should they find that the information submitted was incorrect, they should request for a notice cancellation and resubmit the corrected notice, subject to standard submission deadlines. The cancellation is also subject to the stages in the publishing process, i.e. If cancellation is received when production (printing process) has commenced, then the notice cannot be cancelled.

GOVERNMENT PRINTER INDEMNIFIED AGAINST LIABILITY

27. The Government Printer will assume no liability in respect of—
 - 27.1. any delay in the publication of a notice or publication of such notice on any date other than that stipulated by the advertiser;
 - 27.2. erroneous classification of a notice, or the placement of such notice in any section or under any heading other than the section or heading stipulated by the advertiser;
 - 27.3. any editing, revision, omission, typographical errors or errors resulting from faint or indistinct copy.

LIABILITY OF ADVERTISER

28. Advertisers will be held liable for any compensation and costs arising from any action which may be instituted against the Government Printer in consequence of the publication of any notice.

CUSTOMER INQUIRIES

Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While **GPW** deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.

GPW has a 2-working day turnaround time for processing notices received according to the business rules and deadline submissions.

Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

29. Requests for information, quotations and inquiries must be sent to the Contact Centre **ONLY**.
30. Requests for Quotations (RFQs) should be received by the Contact Centre at least **2 working days** before the submission deadline for that specific publication.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

PAYMENT OF COST

31. The Request for Quotation for placement of the notice should be sent to the Gazette Contact Centre as indicated above, prior to submission of notice for advertising.
32. Payment should then be made, or Purchase Order prepared based on the received quotation, prior to the submission of the notice for advertising as these documents i.e. proof of payment or Purchase order will be required as part of the notice submission, as indicated earlier.
33. Every proof of payment must have a valid **GPW** quotation number as a reference on the proof of payment document.
34. Where there is any doubt about the cost of publication of a notice, and in the case of copy, an enquiry, accompanied by the relevant copy, should be addressed to the Gazette Contact Centre, **Government Printing Works**, Private Bag X85, Pretoria, 0001 email: info.egazette@gpw.gov.za before publication.
35. Overpayment resulting from miscalculation on the part of the advertiser of the cost of publication of a notice will not be refunded, unless the advertiser furnishes adequate reasons why such miscalculation occurred. In the event of underpayments, the difference will be recovered from the advertiser, and future notice(s) will not be published until such time as the full cost of such publication has been duly paid in cash or electronic funds transfer into the **Government Printing Works** banking account.
36. In the event of a notice being cancelled, a refund will be made only if no cost regarding the placing of the notice has been incurred by the **Government Printing Works**.
37. The **Government Printing Works** reserves the right to levy an additional charge in cases where notices, the cost of which has been calculated in accordance with the List of Fixed Tariff Rates, are subsequently found to be excessively lengthy or to contain overmuch or complicated tabulation.

PROOF OF PUBLICATION

38. Copies of any of the *Government Gazette* or *Provincial Gazette* can be downloaded from the **Government Printing Works** website www.gpwonline.co.za free of charge, should a proof of publication be required.
39. Printed copies may be ordered from the Publications department at the ruling price. The **Government Printing Works** will assume no liability for any failure to post or for any delay in despatching of such *Government Gazette*(s)

GOVERNMENT PRINTING WORKS CONTACT INFORMATION

Physical Address:
Government Printing Works

149 Bosman Street

Pretoria

Postal Address:

Private Bag X85

Pretoria

0001

GPW Banking Details:
Bank: ABSA Bosman Street

Account No.: 405 7114 016

Branch Code: 632-005

For Gazette and Notice submissions: Gazette Submissions:

For queries and quotations, contact: Gazette Contact Centre:

E-mail: submit.egazette@gpw.gov.za
E-mail: info.egazette@gpw.gov.za
Tel: 012-748 6200

Contact person for subscribers: Mrs M. Toka:

E-mail: subscriptions@gpw.gov.za
Tel: 012-748-6066 / 6060 / 6058

Fax: 012-323-9574

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

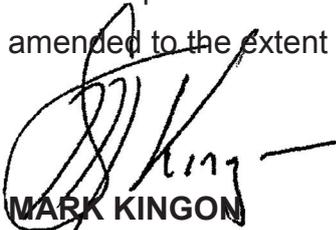
SOUTH AFRICAN REVENUE SERVICE

NO. R. 1420

21 DECEMBER 2018

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR 178)**

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 with effect from 1 April 2019.



MARK KINGON

ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**SCHEDULE****Replacement of rules under section 77H of Act 91 of 1964**

1. The rules made under section 77H of the Customs and Excise Act, 1964, are hereby repealed in its entirety and replaced by the following rules:

“RULES FOR SECTION 77H OF THE ACT***Part A I: General provisions*****Definitions**

77H.01 In this Chapter, unless the context otherwise indicates—

“**aggrieved person**” or “**person aggrieved**”, in relation to a decision, means a person affected by the decision that has a right to institute judicial proceedings should that person elect to do so;

“amount to which the appeal relates” means the amount appealed against by the appellant as specified in a notice demanding payment issued by SARS;

“appellant” means an aggrieved person that submits or has submitted an internal appeal, whether personally or through a representative;

“Customs and Excise Branch Office Appeal Committee” means an appeal committee established in terms of rule 77H.11(1)(a);

“Customs and Excise National Appeal Committee” means an appeal committee established in terms of rule 77H.11(1)(c);

“eFiling” means a SARS software application available on the SARS website which enables SARS and registered electronic users to generate and deliver electronic filing transactions;

“Head Office” means the Head Office of SARS;

“Office” means a SARS Office where, depending on the circumstances—

- (a) customs and excise functions are performed;
- (b) customs functions are performed; or
- (c) excise functions are performed;

“person in charge”, in relation to a Branch Office, means the officer or SARS official entrusted with the overall managerial responsibility of that Branch Office;

“SARS taxpayer reference number” means a taxpayer number contemplated in section 24 of the Tax Administration Act, 2011 (Act No. 28 of 2011); and

“Tariff, Valuation and Origin Appeal Committee” means an appeal committee established in terms of rule 77H.11(1)(b).

Request for reasons for decisions (*section 77D read with section 77H*)

77H.02 (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, 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”.

- (2) A request referred to in subrule (1) must reflect—
- (a) the name and customs and excise client number or SARS taxpayer reference number of the person requesting reasons or, if that person does not have such a client number or SARS taxpayer reference number, the following information:
- (i) If that person is a natural person, his or her—
- (aa) full name;
 - (bb) identification document or passport document number;
 - (cc) physical and postal addresses; and
 - (dd) contact details; or
- (ii) if that person is a juristic entity—
- (aa) the registered or official name of the entity;
 - (bb) its registration number or the number of its founding document, indicating whether the entity is incorporated, registered or recognised in terms of the laws of the Republic or another country, and if another country, the name of that country;
 - (cc) its physical and postal addresses;
 - (dd) its contact details; and
 - (ee) the name and contact details of a contact person;
- (b) if the request is submitted by a clearing agent, registered agent or other duly authorised representative on behalf of the person referred to in paragraph (a), the following information:
- (i) If the request is submitted by a clearing agent or a registered agent, the name and customs and excise client number of the clearing agent or registered agent; or

- (ii) if the request is submitted by another duly authorised representative, the name of the representative, and—
 - (aa) if the representative is a natural person—
 - (A) his or her identification document or passport document number; and
 - (B) his or her contact details and any physical and postal addresses in the Republic; or
 - (bb) if the representative is a juristic entity—
 - (A) its registration number or the number of its founding document, indicating whether the entity is incorporated, registered or recognised in terms of the laws of the Republic or another country and, if another country, the name of that country;
 - (B) its contact details and any physical and postal addresses in the Republic; and
 - (C) the name and contact details of a contact person;
- (c) the physical or electronic address to which reasons and any documents relating thereto must be sent, if applicable;
- (d) particulars of the decision for which reasons are requested in sufficient detail to enable SARS to identify the decision, including any case reference number indicated in the communication referred to in subrule (1); and
- (e) the date of the request.

(3) (a) A person that requested reasons is entitled to a written acknowledgement of receipt from SARS indicating the date of receipt of the request, subject to paragraph (b).

(b) Paragraph (a) does not apply if the person requesting reasons, in the case of request submitted otherwise than through eFiling, did not comply with subrule (2)(c).

(4) A person that requested reasons must be notified of such reasons in writing within 45 days from the date of acknowledgement of receipt referred to in subrule (3)(a).

(5) 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 request referred to in subrule (1) must be submitted within 30 days from the date the aggrieved person became aware of the decision.

Application for Commissioner to direct suspension of amounts payable to Commissioner (*section 77G read with 77H*)

77H.03 (1) If a person aggrieved by a decision intends to submit an appeal against a decision in terms of rule 77H.04 and wishes to apply for the suspension of a disputed or affected payment pending conclusion of the appeal proceedings, that person must submit an application for suspension within the relevant timeframe for submission of an appeal as set out in rule **77H.04(2)**.

(2) An application referred to in subrule (1) must be submitted—

(a) electronically through—

(i) eFiling, if this mode of submission is available for such applications; or

(ii) e-mail; or

(b) by delivering the document by hand.

(3) Details for submission of an application in terms of subrule (2)(a)(ii) or (b) are the following:

(a) If sent through e-mail, the e-mail must be directed to the e-mail address indicated on the SARS website for the Office—

(i) that communicated the decision to the aggrieved person; or

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

(b) if delivered by hand, the application must be submitted to the Office referred to in paragraph (a)(i) or (ii), depending on the circumstances.

(4) An application referred to in subrule (1) must state the following information:

- (a) The applicant's name and customs and excise client number or, if the applicant does not have such a client number, the information specified in rule 77H.02(2)(a)(i) or (ii);
- (b) if the application is submitted by a clearing agent, registered agent or other duly authorised representative on behalf of the applicant, the information specified in rule 77H.02(2)(b)(i) or (ii);
- (c) particulars of the decision in respect of which the suspension of payment is requested in sufficient detail to enable SARS to identify the decision, including any case reference number indicated in the communication informing the applicant of that decision;
- (d) particulars of the disputed or affected payment which the applicant seeks to have suspended, including the case reference number indicated in the notice demanding payment; and
- (e) the reason why suspension of the payment is sought.

(5) The following documents must support an application referred to in subrule (1):

- (a) The applicant's bank statements for a period of three months preceding the application, certified by the bank;
- (b) if the applicant is a juristic entity, a certified copy of the document authorising the person who submitted the application on behalf of the entity, to act on behalf of the entity;
- (c) a certified copy of the identification document or passport of an authorised person referred to in paragraph (b); and
- (d) a certified copy of the document authorising a person contemplated in subrule (4)(b) to act as the representative of the applicant.

(6) An applicant is entitled to a written acknowledgement of receipt from SARS, indicating the date of receipt of the application.

(7) The factors to be taken into consideration when deciding an application referred to in subrule (1) are the following:

- (a) The amount of the disputed payment;
- (b) the compliance history of the applicant;
- (c) the risk of dissipation of assets by the applicant during the period of suspension;
- (d) the reasons for suspension as submitted by the applicant;
- (e) the risk of the applicant abusing the application to postpone payment without having the intention to institute an appeal;
- (f) whether the applicant has provided or is able to provide adequate security for the payment of the amount;
- (g) whether payment of the amount would result in irreparable financial hardship to the applicant;
- (h) whether sequestration or liquidation proceedings are imminent; and
- (i) whether fraud is involved in the origin of the dispute.

(8) A suspension of payment granted to a person pursuant to an application in terms of this rule may at any time be withdrawn—

- (a) if eventual recovery of the disputed payment is compromised by the actions of that person;
- (b) if that person abuses the appeal proceedings, including by—
 - (i) unreasonably delaying institution or conclusion of the proceedings;
 - (ii) consistently raising frivolous, vexatious or irrelevant issues in the proceedings; or
 - (iii) employing any dilatory tactics in the proceedings;
- (c) if on further consideration of the factors referred to in subrule (7), the suspension should not have been granted;
- (d) if there is a material change in any of the grounds on which the suspension was granted; or
- (e) on any other good ground.

(9) (a) The amount suspended or in respect of which a suspension has been applied for in terms of this rule remains due and payable as specified in the notice demanding payment if—

- (i) the suspension granted is withdrawn in terms of subrule (8); or

- (ii) the application for suspension is refused.
 - (b) Interest on an amount referred to in paragraph (a) shall be payable as provided for in section 105.

Part A II: Submission of administrative appeals

Submission of appeals (*section 77C read with section 77H*)

77H.04 (1) An appeal against a decision must within the timeframe referred to in subrule (2) be submitted—

- (a) electronically through—
 - (i) eFiling, if this mode of submission is available for submission of an appeal; or
 - (ii) e-mail; or
- (b) by delivering the document by hand.

(2) (a) The timeframe within which an appeal referred to in subrule (1) must be submitted is—

- (i) within 30 days from the date the appellant became aware of the decision, or if reasons were requested for the decision in terms of rule 77H.02, within 30 days from the date of receipt of the reasons; or
- (ii) if the date on which the appellant became aware of the decision is in dispute, within 30 days from the date on which the applicant is reasonably expected to have become aware of that decision.

(b) A timeframe referred to in paragraph (a) may on application in terms of rule 77H.05 be extended by the Commissioner by no more than 20 days.

(3) An appeal submitted in terms of subrule (1)(a)(ii) or (b), must—

- (a) be on Form DA 51; and
- (b) be submitted by making use of the details specified in subrule (4).

(4) Details for submission of an appeal in terms of subrule (1)(a)(ii) and (b) are the following:

- (a) If sent through e-mail, the appeal must be directed to the e-mail address indicated on the SARS website for the Office—
 - (i) that communicated the decision to the appellant; or
 - (ii) indicated on form SAD 500 as the “office of destination or departure”, in the case of an appeal relating to the declaration process; or
- (b) if delivered by hand, the appeal must be submitted to the Office referred to in paragraph (a)(i) or (ii), depending on the circumstances.

(5) An appeal referred to in subrule (1) must reflect—

- (a) the name and customs and excise client number or SARS taxpayer reference number of the appellant or, if the appellant does not have such a client number or SARS taxpayer reference number, the information specified in rule 77H.02(2)(a)(i) or (ii), with the necessary changes;
- (b) if the appeal is submitted by a clearing agent, registered agent or other duly authorised representative on behalf of the appellant, the information specified in rule 77H.02(2)(b)(i) or (ii), with the necessary changes;
- (c) particulars of the decision appealed against in sufficient detail to enable SARS to identify the decision, including any case reference number indicated in the written communication informing the applicant of the decision;
- (d) the grounds upon which the appeal is based;
- (e) any new information which may impact the decision on appeal which was not available at the time when the decision was taken;
- (f) the physical or electronic address to which the decision on appeal and any documents or communications relating thereto must be sent;
- (g) the date and signature of the appellant or the appellant’s authorised representative; and
- (h) any other information that may be required for purposes of the appeal.

(6) An appeal referred to in subrule (1) must be supported by the following documents:

- (a) If the appellant is a juristic entity—
 - (i) a certified copy of the document authorising the person who submitted the appeal on behalf of the entity, to act on behalf of the entity; and
 - (ii) a certified copy of the identification document or passport of an authorised person referred to in subparagraph (i);
- (b) a certified copy of the document authorising a person contemplated in subrule (5)(b) to act as the representative of the appellant;
- (c) any documentary evidence substantiating—
 - (i) the grounds for appeal on which the appellant relies; and
 - (ii) any new information referred to in subrule (5)(e); and
- (d) any other documents as may be required for purposes of considering the appeal.

(7) (a) An appellant is entitled to a written acknowledgement of receipt from SARS indicating the date of receipt of the appeal, subject to paragraph (b).

(b) Paragraph (a) does not apply if the appellant, in the case of appeals submitted otherwise than through eFiling, did not comply with subrule (5)(f).

Application for extension of timeframe within which internal appeal must be submitted (*section 77D read with section 77H*)

77H.05 (1) An appellant that requires an extension of the period within which an appeal must be submitted, must before expiry of the timeframe referred to in rule 77H.04(2)(a) apply for extension in terms of this rule.

- (2) An application referred to in subrule (1) must be submitted—
 - (a) electronically through—
 - (i) eFiling, if this mode of submission is available for submission of such applications; or
 - (ii) e-mail; or
 - (b) by delivering the document by hand.

(3) An application in terms of subrule (2)(a)(ii) and (b) must be submitted by making use of the details specified in rule 77H.04(4)(a) or (b).

(4) An application referred to in subrule (1) must reflect the following particulars:

- (a) The name and customs and excise client number or SARS taxpayer reference number of the appellant or, if the appellant does not have such a client number or SARS taxpayer reference number, the information specified in rule 77H.02(2)(a)(i) or (ii), with the necessary changes;
- (b) if the application is submitted by a clearing agent, registered agent or other duly authorised representative on behalf of the appellant, the information specified in rule 77H.02(2)(b)(i) or (ii), with the necessary changes;
- (c) particulars of the decision to be appealed against in sufficient detail to enable SARS to identify the decision, including any case reference number indicated in the communication informing the applicant of that decision; and
- (d) the reason why an extension is required.

Incomplete appeals (*section 77H*)

77H.06 (1) If an appeal submitted in terms of rule 77H.04 does not comply with all the requirements for a complete appeal set out in that rule, the appellant is entitled to be notified in writing of the outstanding requirements within 20 days after acknowledgement of receipt referred to in rule 77H.04(7) had been conveyed to the appellant.

(2) A notification referred to in subrule (1) must—

- (a) reflect the date of notification;
- (b) state the reason for the appeal being incomplete;
- (c) list the outstanding information, documents or samples required for the appeal to be considered complete; and

(d) contain instructions for submission of the outstanding information, documents or samples.

(3) (a) An appellant notified of an incomplete appeal in terms of this rule that wishes to continue with the appeal must within 15 days after such notice comply with the outstanding requirements.

(b) The timeframe referred to in paragraph (a) may on application in terms of rule 77H.07 before expiry of such period, be extended on reasonable grounds.

(4) If an appellant does not comply with a request to submit outstanding information or documents required for consideration of the appeal within the timeframe referred to in subrule (3)(a) or within an extended timeframe contemplated in subrule (3)(b), the appeal lapses.

Application for extension of timeframe for purposes of compliance with outstanding requirements in relation to incomplete appeal

77H.07 (1) An appellant that requires an extension of the timeframe contemplated in rule 77H.06(3)(a), must apply for extension in terms of this rule.

(2) An application referred to in subrule (1) must be submitted –

(a) electronically through–

(i) eFiling, if this mode of submission is available for submission of such applications; or

(ii) e-mail; or

(b) by delivering the document by hand.

(3) An application referred to in subrule (1) must–

(a) be submitted in accordance with any instructions issued by SARS in the notification of outstanding requirements in terms of rule 77H.06(1); and

(b) reflect the following particulars:

- (i) The name and customs and excise client number or SARS taxpayer reference number of the appellant or, if the appellant does not have such a client number or SARS taxpayer reference number, the information specified in rule 77H.02(2)(a)(i) or (ii), with the necessary changes;
- (ii) if the application is submitted by a clearing agent, registered agent or other duly authorised representative on behalf of the appellant, the information specified in rule 77H.02(2)(b)(i) or (ii), with the necessary changes;
- (iii) the reference number of the notification relating to outstanding requirements in terms of rule 77H.06(1); and
- (iv) the reason why an extension is required.

Time within which appeals must be decided (*section 77D read with section 77H*)

77H.08 (1) An appeal must be decided –

- (a) within 60 days from the date of submission of the appeal in accordance with rule 77H.04; or
- (b) if the appeal was incomplete, within 60 days from the date on which the complete appeal was submitted.

(2) (a) The Commissioner may by notice to the appellant extend the period referred to in subrule (1) in circumstances and for a period as contemplated in paragraph (b).

(b) If the Commissioner is of the opinion that more time is required to decide the appeal due to –

- (i) the complexity of the matter, the principle or amount involved or other circumstances deemed reasonable by the Commissioner, the period referred to in subrule (1) may be extended by no more than 30 days; or
- (ii) exceptional circumstances, including circumstances where a formal interpretation by the World Customs Organisation or expert opinion was requested, the period referred to in subrule (1) may be extended by more than 30 days, as may be reasonable in such circumstances.

Withdrawal of appeal (*section 77H*)

77H.09 (1) If an appellant wishes to withdraw an appeal submitted in terms of rule 77H.04 the appellant must submit a notification of withdrawal—

- (a) electronically through—
 - (i) eFiling, if this mode of submission is available for such notifications; or
 - (ii) e-mail; or
- (b) by delivering the document by hand.

(2) A notification in terms of subrule (1)(a)(ii) or (b) must be submitted by making use of the details specified in rule 77H.04(4).

(3) A notification referred to in subrule (1) must reflect the following information:

- (a) The name and customs and excise client number or SARS taxpayer reference number of the appellant or, if the appellant does not have such a client number or SARS taxpayer reference number, the information specified in rule 77H.02(2)(a)(i) or (ii), with the necessary changes;
- (b) if the request is submitted by a clearing agent, registered agent or other duly authorised representative on behalf of the appellant, the information specified in rule 77H.02(2)(b)(i) or (ii), with the necessary changes;
- (c) particulars of the appeal withdrawn; and
- (d) the date and signature of the appellant or the appellant's authorised representative.

Part A III: Appeal committees**Decisions to be dealt with by appeal committees** (*section 77H*)

77H.10 An appeal against a decision of an officer or a SARS official must be dealt with by the appropriate appeal committee as set out in rule 77H.11.

Establishment and jurisdiction of appeal committees (*section 77E read with 77H*)

77H.11 (1) The following internal appeal committees are hereby established:

- (a) A Customs and Excise Branch Office Appeal Committee—
 - (i) at any Branch Office as may be approved by the SARS official responsible for managing internal appeals at Head Office; or
 - (ii) for a number of Branch Offices as may be approved by the SARS official responsible for managing internal appeals at Head Office;
- (b) a Tariff, Valuation and Origin Appeal Committee at Head Office; and
- (c) a Customs and Excise National Appeal Committee at Head Office.

(2) (a) A Customs and Excise Branch Office Appeal Committee must, subject to paragraph (b), consider and decide appeals in respect of any decision taken by an officer or SARS official, other than the person in charge of the Branch, stationed—

- (i) at the Branch Office for which that appeal committee was established; or
- (ii) in the case of an appeal committee referred to in subrule (1)(a)(ii), at any of the Branch Offices for which that Branch Office Appeal Committee was established.

(b) A Customs and Excise Branch Office Appeal Committee may not consider and decide an appeal—

- (i) if, in the case of an appeal in respect of which it is possible to quantify an amount to which the appeal relates, such amount exceeds R10 000 000; or
- (ii) in relation to any decision involving a determination of the tariff, value or origin of goods.

(3) The Tariff, Valuation and Origin Appeal Committee must consider and decide appeals in relation to all decisions involving a

determination of the tariff, valuation or origin of goods, taken at Branch Office level irrespective of the amount to which the appeal relates.

- (4) The Customs and Excise National Appeal Committee must consider and decide appeals in relation to any decision involving—
- (a) a matter relating to licensing, registration or accreditation;
 - (b) a determination of the tariff, value or origin of goods, taken at Head Office level;
 - (c) a decision taken at Branch Office level—
 - (i) by a person in charge of a Branch Office; or
 - (ii) in respect of which the amount to which the appeal relates is more than R10 000 000, in the case of an appeal in respect of which it is possible to quantify an amount; and
 - (d) a matter other than those listed in subparagraphs (a) to (c), as the Commissioner may direct.

Composition of appeal committees (section 77H)

77H.12 (1) An appeal committee referred to in rule 77H.11(1) consists of—

- (a) a Chairperson who is—
 - (i) the person in charge of the relevant Branch Office, in the case of a Customs and Excise Branch Office Appeal Committee referred to in rule 77H.11(1)(a)(i);
 - (ii) the person in charge with the highest SARS ranking amongst the persons in charge of the Branch Offices for which the relevant appeal committee was established, in the case of a combined appeal committee referred to in rule 77H.11(1)(a)(ii); or
 - (iii) the officer or SARS official responsible for managing internal appeals at Head Office, in the case of—
 - (aa) the Tariff, Valuation and Origin Appeal Committee referred to in rule 77H.11(1)(b); and
 - (bb) the Customs and Excise National Appeal Committee referred to in rule 77H.11(1)(c); and

- (b) at least four additional committee members with the necessary knowledge and skills to consider and deal with an appeal brought before the relevant appeal committee appointed, subject to subrule (2), by the Chairperson—
- (i) from officers or SARS officials—
- (aa) under his or her control, in the case of an appeal committee referred to in paragraph (a)(i); or
- (bb) representing each of the Branch Offices for which the appeal committee is constituted, in the case of an appeal committee referred to in paragraph (a)(ii):
- Provided that in the case of an appeal involving an excise matter, members may include officers or SARS officials with the relevant specialised knowledge of excise who do not fall within the categories referred to in item (aa) and (bb); or
- (ii) in the case of an appeal committee referred to in rule 77H.11(1)(b) and (c), from officers or SARS officials, irrespective of whether such officers or officials are under the control of the Chairperson or from other divisions or regions of SARS.

(2) The Chairperson of an appeal committee may appoint more than four additional committee members as contemplated in subrule (1)(b), provided that the total number of members of the appeal committee must be an uneven number.

Powers and duties of appeal committees (section 77H)

77H.13 An internal appeal committee established in terms of rule 77H.11 must—

- (a) keep a register of all appeals referred to such committee in which the relevant particulars of each appeal is recorded;
- (b) ensure that the appellant is notified of an incomplete appeal in accordance with rule 77H.06, if applicable;
- (c) consider any appeal referred to it;

- (d) make a decision on the appeal within the timeframe contemplated in rule 77H.08 and ensure that the appellant is notified in writing of the outcome;
- (e) keep record of all proceedings and decisions of the committee; and
- (f) ensure, in the case where a decision necessitates changes to SARS operational procedures, that the matter is brought to the attention of the appropriate line function head within SARS for appropriate action.

Procedural matters relating to the operation of appeal committees
(section 77H)

77H.14 The convening of, and procedures at, meetings of an appeal committee established in terms of rule 77H.11 including quorum requirements, as well as any other matter necessary for the proper functioning of the appeal committee, must be in accordance with any applicable terms of reference regulating the procedural matters and operational requirements of the relevant appeal committee, issued by SARS and published on the SARS website.”.

Transitional arrangements

2. These rules do not apply to a decision taken before 1 April 2019 and any request for reasons or any appeal in respect of such a decision must be submitted and dealt with in accordance with the rules for section 77H of the Customs and Excise Act, 1964, as it existed immediately before such date.

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