
SOUTH AFRICAN REVENUE SERVICE

NO. R. 726

13 August 2021

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

SOUTH AFRICAN REVENUE SERVICE

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.11

1. (1) Rule 77H.11 is hereby amended –
(a) by the substitution for paragraph (b) of subrule (2) of the following paragraph:

“(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;

Provided that such committee may consider an appeal in relation to a determination referred to in section 47(9)(a)(i)(bb) made after 1 September 2019 at Branch Office level concerning goods contemplated in item 670.04 of Schedule No. 6 in respect of which the amount to which the appeal relates does not exceed R20 000 000.”; and

- (b) by the substitution for subrule (3) of the following subrule:

“(3) The Tariff, Valuation and Origin Appeal Committee must, subject to the proviso in subrule (2)(b), 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.”.

- (2) This amendment must be regarded to have come into effect on 1 September 2019.

Amendment of rule 77H.12

- 2. (1) Rule 77H.12 is hereby amended by the addition of the following subrule after subrule (2):

“(3) (a) A Chairperson referred to in subrule (1)(a) may, subject to paragraph (b), in writing designate an officer or SARS official with the necessary knowledge and skills to act as presiding officer at meetings of the relevant appeal committee in the absence of that Chairperson and perform the functions of Chairperson.

(b) In the case of a Chairperson of a Branch Office Appeal Committee contemplated in subrule (1)(a)(i) or (ii), the officer or SARS official designated must be a member of the relevant committee.

(c) Any designation in terms of paragraph (a) must be in accordance with requirements set out in the terms of reference referred to in rule 77H.14.”.

(2) Subitem (1) comes into effect on the date of publication of this Notice.

Certain appeals not affected by amendments in item 1 of this Notice

3. An adjudication by the Tariff Valuation and Origin Appeal Committee between 1 September 2019 and the date of publication of this Notice, of an appeal which in terms of the amendment contained in item 1 falls within the jurisdiction of a Customs and Excise Branch Office Appeal Committee, is not affected by the amendments in this Notice.