GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

No. 295 **31 March 2015**

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

I, Thomas Swabihi Moyane, 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*(c)*(ii) and rule 3(1) read together with rule 2*(c)*(iii) of the rules promulgated in terms of section 103 of the Tax Administration Act, 2011.

T S MOYANE
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

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SCHEDULE

A. General

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, 2011, or the dispute resolution rules promulgated under section 103 of that Act (the “Rules” or “Rule”), has the meaning so assigned.

B. Delivery to the South African Revenue Service under Rule 2(1)*(c)*(ii)

Where a document or notice is required to be delivered or a request is required to be made to the South African Revenue Service under the Rules and no specific address is specified under the Rules for this purpose, the document or notice must be delivered or the request must be made to any of the following addresses:

1. **Any document, notice or request (excluding a notice of objection under Rule 7, notice of appeal under Rule 10, any document where a SARS electronic filing service is available for delivery, any document relating to the dispute process after delivery of a notice of appeal under Rule 10 and any document or application in terms of Part F of the Rules):**

1.1 Electronic addresses:

Region	Email	Fax number
North South Africa: Gauteng North (includes Tshwane and Centurion), North West, Mpumalanga and Limpopo	Contact.north@sars.gov.za	(+27) 12 670 6880

Region	Email	Fax number
Central South Africa: (including Midrand, the Greater Johannesburg area, Kempton Park, Boksburg, Vereeniging and Springs), Free State and Northern Cape	Contact.central@sars.gov.za	(+27) 10 208 5005
Eastern South Africa: Taxpayers residing in KZN and the northern parts of the Eastern Cape (up to and including East London)	Contact.east@sars.gov.za	(+27) 31 328 6018
Southern South Africa: Taxpayers residing in the Eastern Cape south of East London and in the Western Cape	Contact.south@sars.gov.za	(+27) 21 413 8905

1.2 Postal and Physical Addresses:

Office	Postal Address	Physical address
Alberton	Private Bag X15 Alberton 1450	St Austell Street Mackinnon Crescent New Redruth Alberton 1449
Bellville	Private Bag X11 Bellville 7530	Corner of Teddington & De Lange Road Bellville 7530
Doringkloof	P O Box 436 Pretoria 0001	7 Protea Street Centurion Pretoria 0157
Durban	P O Box 921 Durban 4000	201 Dr Pixley KaSeme Street Durban 4001

1.3 Handing it to SARS at any SARS branch office.

2. Delivery of a notice of objection under Rule 7

2.1 In the case of personal and corporate income tax, delivery must be made—

2.1.1 by means of the taxpayer's electronic filing page, if applicable;

2.1.2 by post to any of the addresses mentioned in paragraph 1.2, above; or

2.1.3 by handing it to SARS at any SARS branch office.

2.2 In the case of value-added tax, employees tax (PAYE) or any other tax delivery must be made—

2.2.1 to any of the addresses mentioned in paragraph 1.1 or 1.2, above; or

2.2.2 by handing it to SARS at any SARS branch office.

3. Delivery of a notice of appeal under Rule 10

A notice of appeal under rule 10 must be delivered—

3.1 by means of the taxpayer's electronic filing page, if applicable;

3.2 to any of the addresses mentioned in paragraph 1.1 or 1.2, above; or

3.3 by handing it to SARS at any SARS branch office.

4. Delivery of any document, notice or making a request relating to the dispute process after delivery of a notice of appeal or an application in terms of Part F of the Rules

Any document, notice or request relating to the dispute process after delivery of a notice of appeal or an application in terms of Part F of the Rules, must be delivered or made to any of the following addresses:

4.1. *Physical address:*

Tax Court Litigation
Khanyisa Building, 1st Floor
271 Bronkhorst Street
Nieuw Muckleneuk
0181

4.2 *Electronic address:*

(Email) taxcourtlitigation@sars.gov.za
(Fax) (+27) 12 422 5012

5. Registrar of the tax court [Rule 3(1) read with rule 2(1)*(c)*(iii)]

Any document or notice required to be delivered or any request required to be made to the registrar of the tax court under the Rules must be delivered or made to any of the following addresses:

5.1 *Physical address:*

Registrar of the tax court

Khanyisa Building, 1st Floor

271 Bronkhorst Street

Nieuw Muckleneuk

0181

5.2 *Electronic addresses:*

(Fax) (+27) 12 422 5012

(Email) RegistrarTaxCourt@sars.gov.za

C. Clerk of the tax board

Any document or notice required to be delivered or request required to be made to the clerk of the tax board under the Rules must be delivered or made to any of the following addresses:

SARS Region	Physical address	Electronic addresses
Head Office	271 Bronkhorst street Khanyisa Building, Ground Floor Nieuw Muckleneuk Pretoria 0181	**Fax** (+27) 12 647 2719 **Email** TaxBoard.HeadOffice@sars.gov.za
Limpopo, North West, and Mpumalanga	SARS – Legal Delivery, Support and Partnership (LDS&P) 40 Landdros Maree Street **Polokwane** 0699	**Fax** (+27) 86 575 2630 **Email** TaxBoard.LimpNWandMP@sars.gov.za

SARS Region	Physical address	Electronic addresses
Gauteng North	SARS – Legal Delivery, Support and Partnership (LDS&P) Riverwalk Office Park Matroosberg Road **Pretoria** 0001	**Fax** (+27) 10 208 3067 **Email** TaxBoard.GautengNorth@sars.gov.za
Gauteng South	SARS – Legal Delivery, Support and Partnership (LDS&P) Alberton Campus Saint Austell Road New Redruth **Alberton** 1450	**Fax** (+27) 86 612 1643 **Email** TaxBoard.GautengSouth@sars.gov.za
Gauteng Central	SARS – Legal Delivery, Support and Partnership (LDS&P) Megawatt Park - LBC Office Maxwell Drive **Sunninghill**	**Fax** (+27) 86 513 1758 **Email** TaxBoard.GautengCentral@sars.gov.za
Enforcement	SARS – Legal Delivery, Support and Partnership (LDS&P) Megawatt Park - LBC Office Maxwell Drive **Sunninghill**	**Fax (+27)** 86 611 3615 **Email** TaxBoard.TCEI@sars.gov.za

SARS Region	Physical address	Electronic addresses
Western cape	SARS – Legal Delivery, Support and Partnership (LDS&P) 18th Floor Sanlam Building Project 166 22 Hans Strydom Avenue **Cape Town** 8001	**Fax** (+27) 10 208 1961 **Email** TaxBoard.WesternCape@sars.gov.za
KwaZulu-Natal	SARS – Legal Delivery, Support and Partnership (LDS&P) 7th Floor Albany House 61/62 Margaret Mncadi Avenue (previously Victoria Embankment) **Durban** 4001	**Fax** (+27) 86 617 7595 **Email** TaxBoard.KwaZuluNatal@sars.gov.za
Free State	SARS – Legal Delivery, Support and Partnership (LDS&P) Fedsure Building 49 Charlotte Maxeke Street **Bloemfontein** 9301	**Fax** (+27) 501 3201 **Email** TaxBoard.FreeState@sars.gov.za

SARS Region	Physical address	Electronic addresses
Eastern Cape	SARS – Legal Delivery, Support and Partnership (LDS&P) Revenue Building Cnr St Mary's Terrace and Whyte's Road Central **Port Elizabeth** 6001	**Fax** (+27) 10 208 3053 **Email** TaxBoard.EasternCape@sars.gov.za

No. 295 **31 Maart 2015**

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

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

TS MOYANE
KOMMISSARIS VIR DIE SUID-AFRIKAANSE INKOMSTEDIENS

BYLAE

A. Algemeen

In hierdie kennisgewing, tensy die samehang andersins bepaal, dra enige woord of uitdrukking waaraan 'n betekenis in artikel 1 van die Wet op Belastingadministrasie, 2011, of die geskilbeslegtingsreëls kragtens artikel 103 van daardie Wet uitgevaardig (die "Reëls" of "Reël") geheg is, die betekenis aldus daaraan geheg.

B. Lewering aan die Suid-Afrikaanse Inkomstediens kragtens Reël 2(1)*(c)*(ii)

Waar, kragtens die Reëls, 'n dokument of kennisgewing aan die Suid-Afrikaanse Inkomstediens afgelewer moet word of 'n versoek aan die Suid-Afrikaanse Inkomstediens gerig moet word en geen bepaalde adres kragtens die reëls vir hierdie doel aangedui word nie, moet die dokument of kennisgewing by enige van die volgende adresse gelewer word of die versoek by enige van die volgende adresse gerig word:

1. **Enige dokument, kennisgewing of versoek (behalwe 'n kennisgewing van beswaar kragtens Reël 7, kennisgewing van appèl kragtens Reël 10, enige dokument waar 'n SAID elektroniese indieningsdiens beskikbaar is vir lewering, enige dokument wat op die geskilproses na lewering van 'n kennisgewing van appèl kragtens Reël 10 en enige dokument of aansoek ingevolge Deel F van die Reëls betrekking het):**

1.1 Elektroniese adresse:

Streek	E-pos	Faksnommer
Noord Suid-Afrika: Gauteng Noord (sluit in Tshwane en Centurion), Noordwes, Mpumalanga en Limpopo	Contact.north@sars.gov.za	(+27) 12 670 6880

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Streek	E-pos	Faksnommer
Sentraal Suid-Afrika: (insluitend Midrand, die Groter Johannesburg-gebied, Kempton Park, Boksburg, Vereeniging en Springs), Vrystaat en Noord-Kaap	Contact.central@sars.gov.za	(+27) 10 208 5005
Oostelike Suid-Afrika: Belastingpligtiges woonagtig in KZN en die noordelike dele van die Oos-Kaap (tot by en insluitend Oos-Londen)	Contact.east@sars.gov.za	(+27) 31 328 6018
Suidelike Suid-Afrika: Belastingpligtiges woonagtig in die Oos-Kaap suid van Oos-Londen en in die Wes-Kaap	Contact.south@sars.gov.za	(+27) 21 413 8905

1.2 Pos- en Fisiese Adresse:

Kantoor	Posadres	Fisiese adres
Alberton	Private Bag X15 Alberton 1450	St Austellstraat Mackinnonsingel New Redruth Alberton 1449
Bellville	Private Bag X11 Bellville 7530	Hoek van Teddington & De Langeweg Bellville 7530
Doringkloof	Posbus 436 Pretoria 0001	Proteastraat 7 Centurion Pretoria 0157
Durban	Posbus 921 Durban 4000	Dr Pixley KaSeme Straat 201 Durban 4001

1.3 Oorhandiging aan SAID by enige SAID takkantoor.

2. Lewering van 'n kennisgewing van beswaar kragtens Reël 7

2.1 In die geval van persoonlike en korporatiewe inkomstebelasting, moet lewering geskied—

2.1.1 deur middel van die belastingpligtige se elektroniese indieningsblad, indien toepaslik;

2.1.2 per pos by die adresse genoem in paragraaf 1.2, hierbo; of

2.1.3 deur dit by enige SAID takkantoor aan SAID te oorhandig.

2.2 In die geval van belasting op toegevoegde waarde, werknemersbelasting (LBS) of enige ander belasting, moet lewering geskied—

2.2.1 by enige van die adresse in paragraaf 1.1 of 1.2, hierbo, genoem; of

2.2.2 deur dit by enige SAID takkantoor aan SAID te oorhandig.

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3. Lewering van 'n kennisgewing van appèl kragtens Reël 10

'n Kennisgewing van appèl kragtens reël 10 moet gelewer word—

3.1 deur middel van die belastingpligtige se elektroniese indieningsblad, indien toepaslik;

3.2 aan enige van die adresse in paragraaf 1.1 of 1.2, hierbo, genoem; of

3.3 deur dit by enige SAID takkantoor aan SAID te oorhandig.

4. Lewering van enige dokument of kennisgewing of rig van 'n versoek wat op die geskilproses na lewering van 'n kennisgewing van appèl of 'n aansoek ingevolge Deel F van die Reëls betrekking het

Enige dokument, kennisgewing of versoek wat op die geskilproses na lewering van 'n kennisgewing van appèl of 'n aansoek ingevolge Deel F van die Reëls betrekking het, moet by een van die volgende adresse gelewer word:

4.1. Fisiese adres:
Belastinghof Litigasie
Khanyisa-gebou, 1ste Vloer
Bronkhorststraat 271
Nieuw Muckleneuk
0181

4.2 *Elektroniese adres:*
(E-pos) taxcourtlitigation@sars.gov.za
(Faks) (+27) 12 422 5012

5. Griffier van die belastinghof [Reël 3(1) gelees met reël 2(1)*(c)*(iii)]

Enige dokument of kennisgewing wat kragtens die Reëls aan die griffier van die belastinghof gelewer moet word, of enige versoek wat kragtens die Reëls aan die griffier van die belastinghof gerig moet word, moet by een van die volgende adresse gelewer of gerig word:

5.1 *Fisiese adres:*

Griffier van die belastinghof
Khanyisa-gebou, 1ste Vloer
Bronkhorststraat 271
Nieuw Muckleneuk
0181

5.2 *Elektroniese adresse:*

(Faks) (+27) 12 422 5012
(E-pos) RegistrarTaxCourt@sars.gov.za

C. Klerk van die belastingraad

Enige dokument of kennisgewing wat kragtens die Reëls aan die klerk van die belastingraad gelewer moet word of versoek wat kragtens die Reëls aan die klerk van die belastingraad gerig moet word, moet by een van die volgende adresse gelewer of gerig word:

SAID-streek	Fisiese adres	Elektroniese adresse
Hoofkantoor	Bronkhorststraat 271 Khanyisa-gebou, Grondvloer Nieuw Muckleneuk Pretoria 0181	**Faks** (+27) 12 647 2719 **E-pos** TaxBoard.HeadOffice@sars.gov.za
Limpopo, Noordwes en Mpumalanga	SARS – Legal Delivery, Support and Partnership (LDS&P) Landdros Mareestraat 40 **Polokwane** 0699	**Faks** (+27) 86 575 2630 **E-pos** TaxBoard.LimpNWandMP@sars.gov.za

SAID-streek	Fisiese adres	Elektroniese adresse
Gauteng Noord	SARS – Legal Delivery, Support and Partnership (LDS&P) Riverwalk Kantoorpark Matroosbergweg **Pretoria** 0001	**Faks** (+27) 10 208 3067 **E-pos** TaxBoard.GautengNorth@sars.gov.za
Gauteng Suid	SARS – Legal Delivery, Support and Partnership (LDS&P) Alberton Kampus Saint Austellweg New Redruth **Alberton** 1450	**Faks** (+27) 86 612 1643 **E-pos** TaxBoard.GautengSouth@sars.gov.za
Gauteng Sentraal	SARS – Legal Delivery, Support and Partnership (LDS&P) Megawatt Park - LBC-kantoor Maxwellrylaan **Sunninghill**	**Faks** (+27) 86 513 1758 **E-pos** TaxBoard.GautengCentral@sars.gov.za
Enforcement	SARS – Legal Delivery, Support and Partnership (LDS&P) Megawatt Park - LBC-kantoor Maxwellrylaan **Sunninghill**	**Faks (+27)** 86 611 3615 **E-pos** TaxBoard.TCEI@sars.gov.za

SAID-streek	Fisiese adres	Elektroniese adresse
Wes-Kaap	SARS – Legal Delivery, Support and Partnership (LDS&P) 18^{e} Vloer Sanlam-gebou Projek 166 Hans Strydomlaan 22 **Kaapstad** 8001	**Faks** (+27) 10 208 1961 **E-pos** TaxBoard.WesternCape@sars.gov.za
KwaZulu-Natal	SARS – Legal Delivery, Support and Partnership (LDS&P) 7^{e} Vloer Albany House 61/62 Margaret Mncadi-rylaan (voorheen Victoria Embankment) **Durban** 4001	**Faks** (+27) 86 617 7595 **E-pos** TaxBoard.KwaZuluNatal@sars.gov.za
Vrystaat	SARS – Legal Delivery, Support and Partnership (LDS&P) Fedsure-gebou 49 Charlotte Maxeke-straat **Bloemfontein** 9301	**Faks** (+27) 501 3201 **E-pos** TaxBoard.FreeState@sars.gov.za

SAID-streek	Fisiese adres	Elektroniese adresse
Oos-Kaap	SARS – Legal Delivery, Support and Partnership (LDS&P) Revenue Building H/v St Mary's-terras en Whyte's-weg Sentraal **Port Elizabeth** 6001	**Faks** (+27) 10 208 3053 **E-pos** TaxBoard.EasternCape@sars.gov.za