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SOUTH AFRICAN REVENUE SERVICE

NO. 7664

3 July 2026

NOTICE OF ADDRESS OF SERVICE SPECIFIED BY THE COMMISSIONER IN TERMS OF SECTION 11(5) OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011) WITH REGARD TO ANY NOTICE OR PROCESS BY WHICH LEGAL PROCEEDINGS ARE INSTITUTED

In terms of section 11(5) of the Tax Administration Act, 2011, I, Ngobani Johnstone Makhubu, Commissioner for the South African Revenue Service, hereby specify, in the Schedule hereto, the addresses at which the notice under section 11(4) of the Act, or any process by which legal proceedings are instituted against the South African Revenue Service, must be served.

This public notice replaces, with effect from date of publication, Government Notice No. 3136 published in Government *Gazette* No. 48187 dated 10 March 2023.

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

SCHEDULE

1. 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 (“the Act”), has the meaning so assigned.

2. THE NOTICE OR ANY PROCESS BY WHICH LEGAL PROCEEDINGS ARE INSTITUTED IN TERMS OF THE ACT

2.1 Service of notices of intention to institute legal proceedings or subsequent legal process other than liquidations or sequestrations

Any notice of the intention to institute legal proceedings in terms of section 11(4) of the Act, and any process subsequently instituted, other than liquidations and sequestrations, must be served on the South African Revenue Service (SARS) in the following manner:

2.1.1 Electronically to the following address:

Email: HighCourtLitigation@sars.gov.za, alternatively

2.1.2 Physically to the following address:

SARS: Centralised Litigation

Landbank Building

271 Veale Street

Nieuw Muckleneuk

Pretoria

3. Service of notice or process in relation to liquidations or sequestrations

Service of notices and applications in relation to liquidations or sequestrations, will also be accepted by SARS in the following manner:

3.1 Electronically to the following address:

Email: Liquidations@sars.gov.za, alternatively

3.2 Physically to the following address:

SARS: Debt Management

Khanyisa Building

271 Bronkhorst Street

Nieuw Muckleneuk

Pretoria

4. EXCLUSIONS

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

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

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

SUID-AFRIKAANSE INKOMSTEDIENS

NO. 7664

3 Julie 2026

KENNISGEWING VAN ADRES VAN BETEKENING DEUR DIE KOMMISSARIS INGEVOLGE ARTIKEL 11(5) VAN DIE WET OP BELASTINGADMINISTRASIE, 2011 (WET NO. 28 VAN 2011) AANGEDUI, TEN AANSIEN VAN ENIGE KENNISGEWING OF PROSES WAARDEUR REGSSTAPPE INGESTEL WORD

Hiermee bepaal ek, Ngobani Johnstone Makhubu, Kommissaris vir die Suid-Afrikaanse Inkomstediens, in die aangehegte Bylae, die adresse waar die kennisgewing kragtens artikel 11(4) van die Wet op Belastingadministrasie, 2011, of enige proses waardeur regstappe teen die Suid-Afrikaanse Inkomstediens ingestel word, beteken moet word.

Hierdie publieke kennisgewing vervang, met effek van datum van publikasie, Goewermentskennisgewing No. 3136 in Staatskoerant No. 48187 gedateer 10 Maart 2023, gepubliseer.

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

BYLAE

1. 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, ("die Wet") geheg is, die betekenis aldus daaraan geheg.

2. DIE KENNISGEWING VAN ENIGE PROSES WAARBY REGSTAPPE INGEVOLGE DIE WET INGESTEL WORD

2.1 Beteken van kennisgewings van voorneme om regstappe in te stel of enige proses gevolglik ingestel, uitgesluit likwidasies en sekwestrasies

Enige kennisgewing van voorneme om regstappe in te stel ingevolge artikel 11(4) van die Wet, en enige proses gevolglik ingestel, uitgesluit likwidasies en sekwestrasies, moet op die Suid-Afrikaanse Inkomstediens (SAID) op die volgende wyse beteken word:

1.1 Elektronies by die volgende adres:

Epos: HighCourtLitigation@sars.gov.za, alternatiewelik

1.2 Fisies by die volgende adres:

"SARS: Centralised Litigation"

Landbank Gebou

271 Veale Straat

Nieuw Muckleneuk

PRETORIA

3. BETEKEN VAN KENNISGEWING OF PROSES WAT VERBAND HOU MET LIKWIDASIES OF SEKWESTRASIES

Beteken van kennisgewings en aansoeke wat verband hou met likwidasies of sekwestrasies, sal ook deur die SAID op die volgende manier aanvaar word:

- 3.1 Elektronies by die volgende adres:
Epos: Liquidations@sars.gov.za, alternatiewelik
- 3.2 Fisies by die volgende adres:
“SARS: Debt Management”
Landbank Gebou
271 Veale Straat
Nieuw Muckleneuk
PRETORIA

4. Uitsluitings

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

- 4.1 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.
- 4.2 enige regsding teen die SAID wat nie voortspruit uit die administrasie van enige Belastingwet nie.