

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

No.

R.

2021

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 R30 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) The Chairperson referred to in subrule (1)(a)(iii) may, in relation to a matter to be considered by an appeal committee contemplated in item (aa) or (bb) of subrule (1)(a)(iii), in writing designate an officer or SARS official with the necessary knowledge and skills to –
(a) act as presiding officer at meetings of such committee in respect of that matter; and
(b) perform the functions of Chairperson in relation to that matter.”.

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

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

3. (1) For purposes of this item “effective date” means the date on which the amendments in this Notice come into effect.

(2) An adjudication by the Tariff Valuation and Origin Appeal Committee between 1 September 2019 and the effective date, 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.

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