

SOUTH AFRICAN REVENUE SERVICE

Cover note for publication for public comment of proposed amendments to rule 77H.11 and 77H.12

The proposed amendments are intended to assist with the current accumulation of diesel refund appeals, as an interim measure until more comprehensive amendments of the rules under section 77H are promulgated. One of the proposed amendments is intended to clarify that appeals relating to decisions taken after 1 September 2019 in respect of diesel refunds can be heard by Customs and Excise Branch Office Appeal Committees. The jurisdictional amount is also increased in respect of those matters. This amendment has retrospective effect from 1 September 2019.

Furthermore the Chairperson of the Customs and Excise National Appeal Committee and the Tariff, Valuation and Origin Appeal Committee is given the authority to designate a person to act as presiding officer at meetings and perform the functions of Chairperson.