



INTERNAL ADMINISTRATIVE APPEALS

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1 PURPOSE

- a) This policy describes the process to be followed by traders when dealing with Customs and Excise Internal Administrative Appeals (IAA).
- b) Clients have the right to request reasons for any decision taken or failure to take a decision by Customs or Excise Officers. Where they are not satisfied, they have one (1) opportunity to appeal against the decision or failure to make a decision to the relevant appeal committee.
- c) The client must adhere to the periods stipulated in the Rules for the submission to be accepted by Customs or Excise.
- d) Where the client is dissatisfied with a decision of any appeal committee their recourse will be to lodge an application for Alternative Dispute Resolution in terms of SC-CC-26 or litigation.

2 POLICY STATEMENT

- a) A client may react to any decision made by Customs or Excise officers in the following manner:
 - i) Request for reasons (if none were provided);
 - ii) Request for suspension of payable amounts;
 - iii) Lodge an appeal; or
 - iv) Accept the decision.
- b) The client's submission to Customs or Excise must be within thirty (30) days from the date the client received the decision or the reasons for the decision and:
 - i) Be in writing on:
 - A) A letter in the case of a request for reasons, suspension of amounts or a request for extension to submit an appeal; or
 - B) A DA 51 in the case of an internal administrative appeal;
 - ii) Must reflect the requirements or details mentioned in Rule:
 - A) 77H.02 (2) in the case of a request for reasons;
 - B) 77H.03 (4) and (5) in the case of a request for suspension of amounts payable,
 - C) 77H.04 (5) in the case of submitting an appeal (6), and
 - D) 77H.05 (4) in the case of a request for extension to submit an appeal; and
 - iii) Must be accompanied by supporting documents or information.
- c) The submission must:
 - i) Be sent to the office:
 - A) That communicated the decision to the appellant; or
 - B) That is indicated on the goods declaration as the office of destination or departure in the case of an appeal relating to the declaration process.
 - ii) Be
 - A) Sent to the email address of the above-mentioned office indicated on the SARS website; or
 - B) Delivered by hand.
- d) A person who submitted an appeal to SARS must be provided with a written acknowledgement of receipt, indicating the date of receipt of the submission if the submission was:
 - i) Handed in at the office the client must bring two (2) copies of the submission. The Customs or Excise Officer will sign and date both copies and hand one (1) to the client; or

- ii) If the submission was sent via email:
 - A) The Appeals Administrator, in case of an appeal submission, must send an email to the client acknowledging receipt.
 - B) The Customs and Excise Officer, in the case of a request for reasons, must send an email to the client acknowledging receipt.
- e) If the submission is made after thirty (30) days from the day the appellant received the decision or reasons for the decision, the submission is rejected and returned to the appellant.
- f) If a client requests an extension to submit an appeal and the request is granted, the Customs Officer or Excise Officer notifies the client that the period is extended by no more than twenty (20) days.
- g) If the submission is incomplete or Customs/Excise requests the client to provide additional information the client is requested to provide additional information within fifteen (15) days.
- h) When requested to provide reasons for a decision, Customs/Excise must do so in writing within 45 days.
- i) No duties, levies or tax, which are due and payable, may be waived in terms of the Internal Administrative Appeals (IAA) process. However, these amounts may be suspended pending the outcome of the applicable appeal committee's decision.
- j) The appellant who has submitted an appeal against a decision has the right to withdraw that appeal at any time during the appeal process.
- k) The appeal committee must decide within sixty (60) days after the date on which the appeal was lodged. However, if the committee requires more time to decide, due to the complexity of the matter the period must be extended by no more than 45 days unless a longer period is agreed upon by the parties.
- l) Should an appellant not be satisfied with the decision of an appeal committee, their further recourse is the Alternative Dispute Resolution (SC-CC-25) or litigation.

3 REFERENCES

3.1 Legislation

TYPE OF REFERENCE	REFERENCE
Legislation and Rules administered by SARS:	Customs and Excise Act No. 91 of 1964: Part A of Chapter XA of the Act: Sections 3(1) and (2), 47 (9), 65, 69, and 77 A to H and 101. Customs and Excise Rules: Rules 77H.01 to 77H.14 Value-Added Tax Act No. 89 of 1991: Sections 7(1), 13(3), 39(4) and 39(7), as well as Schedule 1 to the Act
Other Legislation:	Promotion of Administrative Justice Act No. 3 of 2000: Preamble and Sections 3 and 5, as well as Regulations 23 and 25
International Instruments:	Revised Kyoto Convention: General Annex – Chapter 10

3.2 Cross References

DOCUMENT #	DOCUMENT TITLE
SC-CC-25	Alternative Dispute Resolution - Internal Policy
SC-CF-54	Clearance Declaration – Internal Policy

4 DEFINITIONS AND ACRONYMS

ADR	Alternative Dispute Resolution
Appeal	An Internal Administrative Appeal contemplated in Part A of Chapter XA of the Act and Rules thereto
Appellant	Any person contemplated in section 77B who lodges an appeal and includes any duly authorised representative of such person

Amount to which the appeal relates	The amount appealed against by the appellant as specified in a notice demanding payment issued by SARS
Committee Member	Any officer nominated by the chairperson of an Appeal Committee to be a member of that Committee and serves, or may serve on that Committee when an appeal is considered
Day	Any reference to “day” in this guideline means a business day. A business day is a working day which excludes weekends, public holidays and period 16 December- 15 January.
Decision	Includes – a) Any determination or other act of an administrative nature for the purposes of this Act; b) Any amendment or withdrawal and making of a decision; and any refusal to take a decision.
Submission	Includes – a) DA 51 Internal Administrative Appeal Form; b) Mitigation letter narrating reasons behind appealing the decision and other supporting documents.