

SOUTH AFRICAN REVENUE SERVICE

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CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/23)

Under sections 96 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the deletion of the following words under Chapter XI:

“PENAL PROVISIONS
No rule promulgated.
(See rules 120.10 and 120.11.)”

(b) By the insertion of the following rules in Chapter XI:

“NOTICE IN TERMS OF SECTION 96

Definitions

96.01 In these rules and any form to which the rules relate, any meaning ascribed to any word or expression in the Act, shall bear the meaning so ascribed and, unless the context otherwise indicates -

“**deliver**” means –

- (a) handing the notice to the Manager: Litigation (Customs);
- (b) sending the notice to the Manager: Litigation (Customs) by registered post;
- (c) telefaxing the notice to the Manager: Litigation (Customs); or
- (d) transmitting the notice to the Manager: Litigation (Customs) by electronic means:

Provided that, in the case of paragraphs (c) and (d), the original signed document must be handed to the Manager: Litigation (Customs) or sent by registered post to the Manager: Litigation (Customs) within ten days of it being so telefaxed or transmitted by electronic means.

Completion and delivery of form DA 96

96.02 (a) Every person who intends to institute legal proceedings as contemplated in section 96 of must deliver, within the period prescribed in subsection (1)(a), a duly completed form DA 96 (Notice in terms of section 96(1)(a) of the Customs and Excise Act, 1964), to the Commissioner informing him or her of the intended litigation.

- (b) Every form referred to in paragraph (a), must –
- (i) be duly completed and signed by the person instituting the legal proceedings (the litigant);
 - (ii) if delivered by hand, be handed to the Manager: Litigation (Customs) at 299 Bronkhorst Street, Nieuw Muckleneuk, Pretoria or to such a person in that office as he or she may authorise in writing for that purpose;
 - (iii) if delivered by post, be sent by registered post to the Manager: Litigation (Customs), Private Bag X923, Pretoria, 0001.”

Transitional arrangements

96.03 Any notice contemplated in section 96 must, if delivered on or after 15 June 2006, be in the form and delivered in the manner specified in these rules.”

(c) By the insertion in item 202.00 of the Schedule to the Rules of the following form:

“DA 96 Notice in terms of section 96(1)(a) of the Customs and Excise Act, 1964”

NOTICE IN TERMS OF SECTION 96(1)(a) OF THE CUSTOMS AND EXCISE ACT, 1964

Purpose: To deliver a notice of intended legal proceedings as contemplated in section 96(1)(a) of the Customs and Excise Act, 1964.
Notes: (a) This form must be signed by the person instituting the legal proceedings (the litigant). (b) The cause of action must be clearly set out in the appropriate space provided. (c) This form must be delivered in duplicate and in the manner as prescribed in rule 96.02 to the Act. (d) Where the space provided is insufficient, please make use of an extension page and attach it to this form together with any other correspondence and documents that may be applicable. (e) Any additional documents attached to this form must be sequentially numbered and the total number of pages of such documents must be reflected in the relevant space provided on this form.

Name of person instituting legal proceedings (the litigant):			
Full name		Client Number(s)	
Address and contact details of the litigant			
Registered name of business or name			
Business address: Street name and number			
Building name and floor number			
Suburb			
City / Town		Street code	
Postal Address			
Suburb			
City / Town		Postal code	
Business telephone and fax numbers (including code)		(.....)	(.....)
Business email address:			

Name of attorney of the litigant			
Full name			
Address and contact details of attorney			
Registered name of business or name			
Business address: Street name and number			
Building name and floor number			
Suburb			
City / Town		Street code	
Postal Address			
Suburb			
City / Town		Postal code	
Business telephone and fax numbers (including code)		(.....)	(.....)
Business email address:			

Branch Office details	
Name of Office where the matter arose / was dealt with	
Name and contact details of SARS official or committee who primarily dealt with the matter	

Receipt details: (For Official Use Only)		
Recipient name	Capacity	Date of receipt
..... (Signature) (Place)	
Notice Number:	Date:	

