

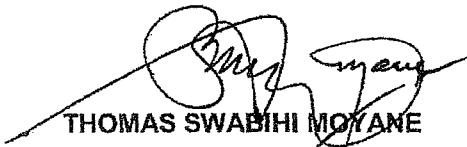
**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 246

27 March 2015

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/144)**

Under sections 77H 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 **with retrospective effect from 1 September 2014.**



THOMAS SWABIHI MOYANE

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

By the substitution in rule 77H.07 of paragraph (b) of the following paragraph:

- “(b) An appeal against any tariff or valuation determination—
- (i) by an officer stationed at a branch office, may only be considered and decided by an authorised officer within the division responsible for the administration of the tariff and valuation section in Head Office;
 - (ii) by an authorised officer employed within the division responsible for the administration of the tariff and valuation section, may only be considered and decided by the customs national appeal committee.”
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