

**S.I. 26 of 2011**

**REVENUE ADMINISTRATION ACT**

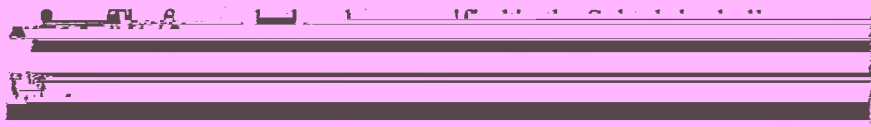
*(Act 27 of 2009)*

**Revenue Administration Regulations, 2011**



Revenue Administration Act, 2009 the Vice-President and Minister of Finance and Trade hereby makes the following Regulations—

1. These Regulations may be cited as the Revenue Administration (Fees) Regulations, 2011. Citation



Application made by any registered business,  
other than those registered with SIBA for a  
Certificate of Residence for Tax Purposes

SR400

The following charges apply to the supply of copies mentioned  
below—

Any tax return

SR25

Official receipts issued

SR25

Any assessment

SR25

Business activity statement

SR25

Correspondence forwarded  
Customs Division

SR25

1. For attendance by an officer at any port or  
airport, bonded warehouse or excise  
warehouse at the request of an importer,  
owner or carrier for any matter deemed  
out of the ordinary relating to cargo, or  
for out hours attendance for

R20 per tonne or part thereof per day — (First 7 days free)

4. Proprietor or occupier of a warehouse licensed under the Customs Act or the Excise Act and not being a ship chandler shall pay to the Comptroller in respect of each occupied licensed warehouse an administrative charge of R10,000 per year payable in advance. A ship chandler shall pay an administrative charge of R5,000 per year payable in advance for each occupied licensed warehouse.

The administration charge shall not relieve the proprietor or occupier of a licensed warehouse of any liability to pay charges under item 1 above.

5. Processing of any Bill of Entry under the ASYCUDA system — R25
6. Data capture of a Bill of Entry by a Custom officer into the ASYCUDA system — R50 for first page and R25 for each page thereafter
7. Locating any Bill of Entry either manually or electronically at the request of an importer/agent R50
8. Copying any Bill of Entry and providing it to an importer/agent R50
9. Verification of contents of a container at the importer's premises at the request of the importer —  
 29 foot container R1500  
 40 foot container R2000

10. Supervising the destruction of perishable goods or “out of time” goods from SIBA or a licensed bonded warehouse —

(a) when the GST payable on all the goods to be destroyed

[REDACTED]

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

totals less than R1000, a charge of R500;

(b) when the GST payable on all the goods to be destroyed totals R1000 or more a charge of R1000.