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

No. 295

31 March 2015

**NOTICE OF ADDRESSES AT WHICH A DOCUMENT, NOTICE OR REQUEST IS TO BE DELIVERED OR MADE FOR PURPOSES OF RULE 2(c)(ii) AND RULE 3(1) READ TOGETHER WITH RULE 2(c)(iii) OF THE RULES PROMULGATED IN TERMS OF SECTION 103 OF THE TAX ADMINISTRATION ACT, 2011 (ACT NO. 28 OF 2011)**

I, Thomas Swabihi Moyane, Commissioner for the South African Revenue Service, hereby specify, in the Schedule hereto, the addresses at which a document or notice must be delivered or a request must be made for purposes of rule 2(c)(ii) and rule 3(1) read together with rule 2(c)(iii) of the rules promulgated in terms of section 103 of the Tax Administration Act, 2011.



**T S MOYANE**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

## SCHEDULE

### A. General

In this notice, unless the context indicates otherwise, any word or expression to which a meaning has been assigned in section 1 of the Tax Administration Act, 2011, or the dispute resolution rules promulgated under section 103 of that Act (the “Rules” or “Rule”), has the meaning so assigned.

### B. Delivery to the South African Revenue Service under Rule 2(1)(c)(ii)

Where a document or notice is required to be delivered or a request is required to be made to the South African Revenue Service under the Rules and no specific address is specified under the Rules for this purpose, the document or notice must be delivered or the request must be made to any of the following addresses:

1. **Any document, notice or request (excluding a notice of objection under Rule 7, notice of appeal under Rule 10, any document where a SARS electronic filing service is available for delivery, any document relating to the dispute process after delivery of a notice of appeal under Rule 10 and any document or application in terms of Part F of the Rules):**

#### 1.1 Electronic addresses:

Region	Email	Fax number
<b>North South Africa:</b> Gauteng North (includes Tshwane and Centurion), North West, Mpumalanga and Limpopo	Contact.north@sars.gov.za	(+27) 12 670 6880

<b>Region</b>	<b>Email</b>	<b>Fax number</b>
<b>Central South Africa:</b> (including Midrand, the Greater Johannesburg area, Kempton Park, Boksburg, Vereeniging and Springs), Free State and Northern Cape	Contact.central@sars.gov.za	(+27) 10 208 5005
<b>Eastern South Africa:</b> Taxpayers residing in KZN and the northern parts of the Eastern Cape (up to and including East London)	Contact.east@sars.gov.za	(+27) 31 328 6018
<b>Southern South Africa:</b> Taxpayers residing in the Eastern Cape south of East London and in the Western Cape	Contact.south@sars.gov.za	(+27) 21 413 8905

## 1.2 Postal and Physical Addresses:

Office	Postal Address	Physical address
<b>Alberton</b>	Private Bag X15 Alberton 1450	St Austell Street Mackinnon Crescent New Redruth Alberton 1449
<b>Bellville</b>	Private Bag X11 Bellville 7530	Corner of Teddington & De Lange Road Bellville 7530
<b>Doringkloof</b>	P O Box 436 Pretoria 0001	7 Protea Street Centurion Pretoria 0157
<b>Durban</b>	P O Box 921 Durban 4000	201 Dr Pixley KaSeme Street Durban 4001

1.3 Handing it to SARS at any SARS branch office.

## 2. Delivery of a notice of objection under Rule 7

2.1 In the case of personal and corporate income tax, delivery must be made—

- 2.1.1 by means of the taxpayer's electronic filing page, if applicable;
- 2.1.2 by post to any of the addresses mentioned in paragraph 1.2, above; or
- 2.1.3 by handing it to SARS at any SARS branch office.

2.2 In the case of value-added tax, employees tax (PAYE) or any other tax delivery must be made—

- 2.2.1 to any of the addresses mentioned in paragraph 1.1 or 1.2, above; or
- 2.2.2 by handing it to SARS at any SARS branch office.

### **3. Delivery of a notice of appeal under Rule 10**

A notice of appeal under rule 10 must be delivered—

- 3.1 by means of the taxpayer's electronic filing page, if applicable;
- 3.2 to any of the addresses mentioned in paragraph 1.1 or 1.2, above; or
- 3.3 by handing it to SARS at any SARS branch office.

### **4. Delivery of any document, notice or making a request relating to the dispute process after delivery of a notice of appeal or an application in terms of Part F of the Rules**

Any document, notice or request relating to the dispute process after delivery of a notice of appeal or an application in terms of Part F of the Rules, must be delivered or made to any of the following addresses:

#### *4.1. Physical address:*

Tax Court Litigation  
Khanyisa Building, 1<sup>st</sup> Floor  
271 Bronkhorst Street  
Nieuw Muckleneuk  
0181

#### *4.2. Electronic address:*

(Email) [taxcourtlitigation@sars.gov.za](mailto:taxcourtlitigation@sars.gov.za)  
(Fax) (+27) 12 422 5012

### **5. Registrar of the tax court [Rule 3(1) read with rule 2(1)(c)(iii)]**

Any document or notice required to be delivered or any request required to be made to the registrar of the tax court under the Rules must be delivered or made to any of the following addresses:

5.1 *Physical address:*

**Registrar of the tax court**  
 Khanyisa Building, 1<sup>st</sup> Floor  
 271 Bronkhorst Street  
 Nieuw Muckleneuk  
 0181

5.2 *Electronic addresses:*

(Fax) (+27) 12 422 5012  
 (Email) [RegistrarTaxCourt@sars.gov.za](mailto:RegistrarTaxCourt@sars.gov.za)

**C. Clerk of the tax board**

Any document or notice required to be delivered or request required to be made to the clerk of the tax board under the Rules must be delivered or made to any of the following addresses:

SARS Region	Physical address	Electronic addresses
Head Office	271 Bronkhorst street Khanyisa Building, Ground Floor Nieuw Muckleneuk Pretoria 0181	Fax (+27) 12 647 2719 <b>Email</b> TaxBoard.HeadOffice@sars.gov.za
Limpopo, North West, and Mpumalanga	SARS – Legal Delivery, Support and Partnership (LDS&P) 40 Landdros Maree Street <b>Polokwane</b> 0699	Fax (+27) 86 575 2630 <b>Email</b> TaxBoard.LimpNwandMP@sars.gov.za

<b>SARS Region</b>	<b>Physical address</b>	<b>Electronic addresses</b>
Gauteng North	SARS – Legal Delivery, Support and Partnership (LDS&P) Riverwalk Office Park Matroosberg Road <b>Pretoria</b> 0001	<b>Fax (+27) 10 208 3067</b> <b>Email</b> TaxBoard.GautengNorth@sars.gov.za
Gauteng South	SARS – Legal Delivery, Support and Partnership (LDS&P) Alberton Campus Saint Austell Road New Redruth <b>Alberton</b> 1450	<b>Fax (+27) 86 612 1643</b> <b>Email</b> TaxBoard.GautengSouth@sars.gov.za
Gauteng Central	SARS – Legal Delivery, Support and Partnership (LDS&P) Megawatt Park - LBC Office Maxwell Drive <b>Sunninghill</b>	<b>Fax (+27) 86 513 1758</b> <b>Email</b> TaxBoard.GautengCentral@sars.gov.za
Enforcement	SARS – Legal Delivery, Support and Partnership (LDS&P) Megawatt Park - LBC Office Maxwell Drive <b>Sunninghill</b>	<b>Fax (+27) 86 611 3615</b> <b>Email TaxBoard.TCEI@sars.gov.za</b>

SARS Region	Physical address	Electronic addresses
Western cape	SARS – Legal Delivery, Support and Partnership (LDS&P) 18 <sup>th</sup> Floor Sanlam Building Project 166 22 Hans Strydom Avenue <b>Cape Town</b> 8001	<b>Fax</b> (+27) 10 208 1961 <b>Email</b> TaxBoard.WesternCape@sars.gov.za
KwaZulu-Natal	SARS – Legal Delivery, Support and Partnership (LDS&P) 7 <sup>th</sup> Floor Albany House 61/62 Margaret Mncadi Avenue (previously Victoria Embankment) <b>Durban</b> 4001	<b>Fax</b> (+27) 86 617 7595 <b>Email</b> TaxBoard.KwaZuluNatal@sars.gov.za
Free State	SARS – Legal Delivery, Support and Partnership (LDS&P) Fedsure Building 49 Charlotte Maxeke Street <b>Bloemfontein</b> 9301	<b>Fax</b> (+27) 501 3201 <b>Email</b> TaxBoard.FreeState@sars.gov.za



SARS Region	Physical address	Electronic addresses
Eastern Cape	SARS – Legal Delivery, Support and Partnership (LDS&P) Revenue Building Cnr St Mary's Terrace and Whyte's Road Central <b>Port Elizabeth</b> 6001	<b>Fax (+27) 10 208 3053</b> <b>Email</b> TaxBoard.EasternCape@sars.gov.za