

S.I. 26 of 2011

REVENUE ADMINISTRATION ACT

(Act 27 of 2009)

Revenue Administration Regulations, 2011

In exercise of the powers conferred by section 99 of the 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

2. The fees and other dues specified in the Schedule shall be paid in respect of the matters specified therein — Fees

SCHEDULE

Application for review of any decision pursuant to section 72(2)(d) of the Act SR1,000

Application for registration as a tax agent pursuant to section 83(1) of the Act SR2,500

Application for registration as a Customs Agent pursuant to section 84(1) of the Act SR2,500

Appeal to the Supreme Court pursuant to section 78(2)(d) the fee prescribed under the Court (Supreme Court) and Cost Act.

Application for any corporate body or entity registered with SIBA for a Certificate of Tax Exemption SR1,000

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 any request for out-hours attendance for each hour or part thereof — SR100
2. For each certificate issued, including a Tanker Outturn, Ships Stores from Bond Undertaking, EURI Certificate, Certificate of Origin or other document signed by the Comptroller except for a clearance certificate — SR100
3. Where any goods intended to be imported into the country are lodged in a Government Warehouse or other place of deposit provided by the Government for the security of the taxes, the following rents shall be payable —

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 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.
11. Lodgment fee for a special release at Air Cargo: R100 per release.
12. Late payment fees for lodgment of Bills of Entry to cover a special release at Air Cargo at R25 per day up to 10 working days and then R75 per day after 10 days.
13. Administrative Fee of 1.5% based on monthly turnover for specialised warehouse operating outside SIBA premises.

MADE this 25th day of March, 2011.

**DANNY FAURE
VICE-PRESIDENT
AND
MINISTER OF FINANCE AND TRADE**
