

# 68 Tariff for sheriffs

RS 24, 2024, D1 Rule 68-1

(1) The fees and charges contained in the appended tariff shall be chargeable and allowed to sheriffs: Provided that no fees shall be charged for the service of process in *in forma pauperis* proceedings (but the necessary disbursements for the purpose of such service may be recovered).

[Subrule (1) amended by GN R2410 of 30 September 1991.]

(2) Where there are more ways than one of doing any particular act, the least expensive way shall be adopted unless there is some reasonable objection thereto, or unless the party at whose instance process is executed desires any particular way to be adopted at his expense.

(3) (a) Where any dispute arises as to the validity or amount of any fees or charges, or where necessary work is done and necessary expenditure incurred for which no provision is made, the matter shall be determined by the taxing officer of the court whose process is in question.

(b) A request to tax an account of a sheriff shall be done within 90 days after the date on which the account of which the fees are disputed has been rendered.

[Subrule (3)(b) inserted by GN R502 of 19 May 2000.]

[Rule 68 amended by GN R1985 of 3 November 1972, by GN R2164 of 2 October 1987 (subsequently repealed by GN R2642 of 27 November 1987), by GN R1421 of 15 July 1988 and by GN 2628 of 1 December 1989, substituted by GN R2410 of 30 September 1991 (as corrected by GN R2479 of 18 October 1991), amended by GN R1356 of 30 July 1993, by GN R502 of 19 May 2000 and by GN R2133 of 3 June 2022.]

## TARIFF

[Tariff substituted by GN R2529 of 31 December 1993, by GN R1063 of 28 June 1996, by GN R502 of 19 May 2000, by GN R1088 of 26 October 2001, by GN R229 of 20 February 2004, by GN R1345 of 12 December 2008, by GN R591 of 9 July 2010, by GN R114 of 15 February 2013 and by

GN R30 of 23 January 2015, amended by GN R1055 of 29 September 2017, GN R1318 of 30 November 2018 and GN R842 of 31 May 2019, substituted by GN R858 of 7 August 2020, amended by GN R1157 of 30 October 2020, substituted by GN R2133 of 3 June 2022, by GN R3397 of 12 May 2023 and by GN R5124 of 16 August 2024.]

Item	R c
1 For registration of any document for service or execution, upon receipt thereof	16,00
2 (a) For service of summonses, notices of motion, other notices, orders or any other documents, each	99,00
Provided that —	
(i) Whenever any document to be served with any such process is mentioned in the process or forms an annexure thereto, no additional fee shall be charged for the service of such document, but otherwise a fee of R16,00 may be charged in respect of each separate document served;	
(ii) No fee for the service of a separate document shall be charged in respect of the service of process in criminal cases.	

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	R c
(b) Attempted service of summonses, notice of motion, other notices, orders and any other documents:	74,00
Provided that an attempted service of more than one document on the same person shall be treated as an attempted service of one document only.	
3 Travelling allowance:	
(a) For the distance actually and necessarily travelled by the sheriff or his or her officer, reckoned, subject to item 3(c) and (d), from the office of the sheriff, both on the forward and the return journey, per kilometre or part thereof.	7,50
(b) When two or more summonses or other process, whether at the instance of the same party or of different parties, are capable of being served on one and the same journey, the travelling allowance for performing the round of service shall be fairly and equitably apportioned among the several cases, regard being had to the distance at which the parties against whom such process is directed respectively reside from the office of the sheriff, but the fee for service shall be payable for each service made or attempted to be made.	
(c) The travelling allowance mentioned in item 3(a) and (b) shall be calculated on the distance reckoned from the office of the sheriff if — (i) the sheriff's office is situated within the area of jurisdiction allocated to the sheriff by the Minister; and (ii) the distance from the sheriff's office is less than the distance reckoned from the court-house closest to the address for service.	

(d)	If the requirement in item 3(c) is not met, then the travelling allowance mentioned in item 3(a) and (b) shall be calculated on the distance reckoned from the court-house closest to the address for service.	
4 (a)	Postage in civil matters, as per postal tariff.	
(b)	Postage in criminal matters, free.	
	NOTE: The sheriff may take any postal matter to the registrar of the High Court, or if there is no registrar in his or her town or city, to the magistrate, who shall frank the envelope with his or her official franking stamp.	

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	R	c
5 For the execution of any writ —		
(a) (i) of personal arrest, including the conveyance of the person concerned to court, to an attorney's office or to a prison, per person	124,00	
(ii) or conveying the person concerned to court from a place of custody on a day subsequent to the day of arrest and attending at court, per hour or part thereof	148,00	
(iii) for attachment of property <i>ad fundandam jurisdictionem</i> or <i>ad confirmandam jurisdictionem</i>	124,00	
(iv) where an attachment in terms of item 5(a)(iii) is withdrawn or suspended;	35,00	
(b) of ejectment: R342,00 for the first hour or part thereof, and thereafter R158,00 per every half hour or part thereof (in addition to reasonable expenses necessarily incurred);		
(c) against immovable property —		
(i) for execution, including service of notice of attachment upon the owner of the immovable property and upon the registrar of deeds or other officer charged with the registration of such property, and if the property is in occupation of some person other than the owner, also upon such occupier	293,00	
(ii) for notice of attachment to a single lessee or occupier	27,00	
(identical notices where there are several lessees, occupiers or owners, for each after the first)	10,00	
(iii) for making valuation report for purposes of a sale, per half hour or part thereof	74,00	
(iv) when —		
(aa) a sheriff has been authorised to sell property and the property is not sold by reason of the fact that the attachment is withdrawn or stayed, all the necessary notice [sic] for the withdrawal or stay of the attachment	293,00	
(bb) upliftment of judicial attachment on immovable property occurs	293,00	
(v) for ascertaining and recording what bonds or other encumbrances are registered against the property, together with the names and addresses of the persons in whose favour such bonds and encumbrances are so registered, including any correspondence in connection therewith (in addition to reasonable expenses necessarily incurred)	148,00	
(vi) for notifying the execution creditor of such bonds or other encumbrances and of the names and addresses of the persons in whose favour such bonds or other encumbrances are registered	27,00	
(vii) for consideration of proof that a preferent creditor has complied with the requirements of rule 46(5)(a)	16,00	

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(viii) for the notice referred to in rule 46(6)	27,00
(ix) for consideration of notice of sale prepared by the execution creditor in consultation with the sheriff; and	
(x) for verifying that notice of sale has been published in the newspapers indicated and in the <i>Gazette</i> inclusive fee for (ix) and (x)	148,00
(xi) for forwarding a copy of the notice of sale to every judgment creditor who had caused the immovable property to be attached and to every mortgagee thereof whose address is known, for each copy	27,00
(xii) for affixing a copy of the notice of sale to the notice board of the magistrate's court referred to in rule 46(7)(e) and at or as near as may be to the place where the sale is actually to take place, an inclusive fee of R62,00 and travelling costs referred to in item 3	
(xiii) for —	
(aa) considering the conditions of sale prepared by the execution creditor	148,00
(bb) considering further or amended conditions of sale submitted by an interested party	148,00
(cc) settling of conditions of sale	148,00
(dd) all necessary attendances prescribed by any law related to auctions, in particular the Consumer Protection Act, 2008 ( <a href="#">Act No. 68 of 2008</a> )	445,00
(ee) the conducting of an auction, save that this fee may not be charged if commission is claimed in terms of item (xiv)	293,00
(xiv) on the sale of immovable property by the sheriff as auctioneer, 6 per cent on the first R100 000,00, 3.5 per cent on R100 001,00 to R400 000,00 and 1.5 per cent on the balance of the proceeds of the sale, subject to a maximum commission of R40 000,00 in total and a minimum of R3 000,00 (inclusive in all instances of the sheriff's bank charges and other expenses incurred in paying the proceeds into his or her trust account), which commission shall be paid by the purchaser;	
(xv) for —	
(aa) written notice to the purchaser who has failed to comply with the conditions of sale	74,00
(bb) any report referred to in rule 46(11)	74,00
(cc) informing judgment debtor of the cancellation referred to in rule 46(11)(a)(iii)	27,00
(dd) giving notice referred to in rule 46(11)(c)	27,00
(xvi) for giving transfer to the purchaser	35,00

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(xvii) for —	
(aa) receipt of certificate referred to in rule 46(14)(a)	27,00

(bb) preparing a plan of distribution of the proceeds (including the necessary copies) and for forwarding a copy to the registrar	148,00
(xviii) for giving notice to all parties who have lodged writs and to the execution debtor that the plan of distribution will lie for inspection, for every notice	27,00
(xix) for the report referred to in rule 46A(9)(d)	74,00
(d) against movable property —	
(i) when a writ is paid on presentation, 9 per cent on the amount so paid, with a minimum fee of R100,00 and a maximum of	974,00
(ii) for any abortive attempt at attachment, including one hour's search and enquiry	100,00
(iii) when a writ is withdrawn or stayed before any property is attached	32,00
(iv) for making an attachment, including one hour's search and enquiry	223,00
(v) notice of attachment, if necessary, to a single person	26,00
(identical notices, when there is more than one person to be given notice, for each after the first)	16,00
(vi) when an attachment is withdrawn by a judgment creditor or stayed before sale, 3 per cent on the value of the property attached or the amount of the writ, whichever is the lesser, but subject to a maximum of	672,00
(vii) when a writ is paid by the debtor to the sheriff after attachment but before sale, 9 per cent on the amount so paid, with a minimum fee of R100,00 and a maximum of	974,00
(viii) when moneys are taken in execution, 9 per cent of the amount so taken, but subject to a maximum of	974,00
(ix) for drawing up advertisements of sale of goods attached	100,00
(x) for selling in execution, including distribution of the proceeds, on the first R15 000 or part thereof, 9 per cent, and thereafter, 6 per cent, with a maximum of	13 634,00
(xi) . . .	

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	<b>R c</b>
(xii) commission shall not be chargeable against a judgment debtor on the value of movable property attached and subsequently claimed by a person other than the judgment debtor and released in consequence of such claim, unless such property has been attached at the express direction of the judgment creditor, in writing, in which event the judgment creditor shall be liable to the sheriff for the commission;	
(xiii) for insuring movable property attached when it is considered necessary and when the sheriff is directed thereto in writing by the judgment creditor, in addition to the amount of premium paid, an inclusive fee of	53,00
(e) for keeping possession of property (money excluded) —	
(i) for each officer necessarily left in possession, a reasonable inclusive fee per officer per day not exceeding	185,00
NOTE: 'Possession' means the continuous and necessary presence on the premises for the period in respect of which possession is reckoned, of a person employed and paid by the sheriff for the sole purpose of retaining possession	

	(ii) for removal and storage, the reasonable and necessary expenses for such removal and storage, and if an animal is to be stabled or fed, the reasonable charges for such stabling and feeding;	
	(iii) for tending livestock, the necessary expenses for tending such stock;	
	(iv) when no officer is left in possession and no security bond is taken, but movable property attached remains under the supervision of the sheriff, per day	8,00
6	(a) For making an inventory, including all necessary copies and time spent in stocktaking, per hour or part thereof	185,00
	(b) For assistance, where necessary, in taking inventory, a reasonable and inclusive fee per day not exceeding	185,00
7	(a) For making return of service or execution, including drawing up and typing of original for court, limited to one person upon each original process; and	
	(b) copy thereof for party desiring service or execution.	61,00
8	Drawing and completing of bail bond, deed of suretyship or indemnity bond.	36,00
9	For the making of all necessary copies of documents per A4 size page.	8,00
10	...	
11	Attending any criminal session of a superior court or any circuit court, R148,00 per hour or part thereof, with a maximum per day of	672,00

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	R c
12 For the writing of each necessary letter, facsimile or electronic mail excluding formal letters accompanying process or returns	27,00
13 Each necessary attendance by telephone:	24,00
14 Sending and receiving of each necessary facsimile or electronic mail per page (in addition to telephone charges):	10,00
15 Bank charges: Actual costs incurred regarding bank charges.	
16 For interpleaders referred to in rule 58.	937,00
[Item 16 substituted by GN R1157 of 30 October 2020.]	
17 (a) Where the mandator instructs the sheriff, in writing, to serve or execute a document referred to in item 2 or 5 on an urgent basis or after hours, the sheriff shall charge an additional fee, irrespective of whether the service or execution was successful, and such additional fee shall be paid by the mandator, save where the court orders otherwise. (b) For the purpose of paragraph (a) — (i) "urgent" means on the same day or within twenty four hours of the written instruction; and (ii) "after hours" means any time — (aa) before 7h00 or after 19h00 on Mondays to Fridays; or (bb) on a Saturday, Sunday or public holiday.	330,00

## Commentary

**Subrule (1): 'In the appended tariff shall be chargeable and allowed to sheriffs.'** The rule does not give the taxing master a discretion to depart from the tariff of fees for sheriffs. [1](#)

**Subrule (2): 'Where there are more ways than one.'** If it is not possible to effect service in any manner prescribed in rule 4, the person wishing to cause service to be effected may apply to the court for directions in regard thereto. [2](#)

**'Desires any particular way to be adopted at his expense.'** See *Deputy Sheriff, East London v The Taxing Master*. [3](#)

## TARIFF

**Item 2(a):** The word 'service' in this item refers to the physical act of service and not to the number of persons affected thereby. Accordingly, if the sheriff effects service of the same process on a number of people at the same time, he may charge only in respect of one service. <sup>4</sup>

**Item 2(a)(i):** A liquid document, for example a mortgage bond or promissory note, annexed to a summons for provisional sentence is part of the summons, and only one fee in the amount provided for in this item is chargeable for service of the summons and annexure. If a declaration is served with a summons, each is regarded as a separate document and a fee in the amount provided for in this item for each is permitted. If the documents are independent of each other, and need not be served together, a charge for each may be made.

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**Item 5(a)(iii):** The rule does not give the taxing master a discretion to allow a higher fee than that laid down in the tariff for the execution of a writ of attachment *ad fundandam jurisdictionem*. <sup>5</sup>

**Item 5(c) and (d):** These paragraphs prescribe the fees and charges allowed for the execution of any writ against immovable or movable property. The items listed constitute incidents in the procedure of enforcing payment by a judgment debtor in satisfaction of a judgment debt. They are not relevant to the attachment (to found jurisdiction) of goods belonging to a *peregrinus*. <sup>6</sup>

**Item 5(d)(vi):** Before a sheriff is entitled to a fee under this item the attachment must actually have been withdrawn. <sup>7</sup> The fee under this item is allowed to the sheriff for his trouble in preserving the attached goods for the benefit of the judgment creditor, and if the creditor withdraws the attachment before the sale in execution or the sale is stayed (whether by a court or by operation of law) the sheriff is entitled to his fee. <sup>8</sup> 'Stay' includes a stay upon sequestration or liquidation of the defendant; it applies irrespective of the cause or the party responsible therefor. <sup>9</sup>

'Value' in this item refers to the fair or reasonable value of the property attached. While this would normally accord with the highest bid on an auction sale, this is not necessarily so, and the circumstances of the sale, the fact that the article sold has a limited market, and other factors may militate against the auction price representing the fair and reasonable value. <sup>10</sup>

**Item 5(d)(viii):** The English and Afrikaans texts of the paragraph differ in that the English version refers to moneys 'taken in execution', whereas the Afrikaans version appears to refer merely to attachment ('waar beslag op geld gelê word'). However, from its context within item 5(d) it is clear that the paragraph forms part of a category of items to enforce payment of a judgment debt. The paragraph accordingly relates to moneys attached in execution and not to an attachment to found (or confirm) jurisdiction in respect of an action to be instituted. <sup>11</sup>

<sup>1</sup> *Deputy Sheriff, Port Elizabeth v Dorbyl Marine (Pty) Ltd* [1994 \(2\) SA 262 \(E\)](#).

<sup>2</sup> Rule 4(2).

<sup>3</sup> [1990 \(3\) SA 282 \(E\)](#) at 286A-B.

<sup>4</sup> *Deputy Sheriff, East London v The Taxing Master* [1990 \(3\) SA 282 \(E\)](#).

<sup>5</sup> *Deputy-Sheriff, Johannesburg v Cargo Motors* [1972 \(2\) SA 510 \(W\)](#).

<sup>6</sup> *Deputy-Sheriff, Johannesburg v Cargo Motors* [1972 \(2\) SA 510 \(W\)](#) at 512B-D.

<sup>7</sup> *Adjunk-Balju, Vanderbijlpark v Sentraal Westelike Ko-op Maatskappy Bpk* [1970 \(2\) SA 124 \(T\)](#).

<sup>8</sup> *Reynolds Grofts (SA) Ltd v Wessels* [1977 \(1\) SA 583 \(C\)](#) at 588A-C.

<sup>9</sup> *Ballantine (Pty) Ltd v Interep Civil Constructions (Pty) Ltd* [1971 \(4\) SA 332 \(T\)](#); *Premier Finance Corporation (Pty) Ltd v Kuhn* [1976 \(4\) SA 964 \(W\)](#); *Andrews NO v F & R Fletcher (Pty) Ltd* [1978 \(3\) SA 276 \(SE\)](#); *Koekemoer v Du Toit* [1979 \(1\) SA 771 \(T\)](#) at 776G.

<sup>10</sup> *Andrews NO v F & R Fletcher (Pty) Ltd* [1978 \(3\) SA 276 \(SE\)](#).

<sup>11</sup> *Deputy-Sheriff, Johannesburg v Cargo Motors* [1972 \(2\) SA 510 \(W\)](#) at 512B-D.