

28 September 2004

No. R. 1120

CUSTOMS AND EXCISE ACT, 1964  
 AMENDMENT OF SCHEDULE NO. 5 (NO. 5/73)

Under section 75(15) of the Customs and Excise Act, 1964, Schedule No.5 of the said Act is hereby amended, with retrospective effect to 1 June 2004, to the extent set out in the Schedule hereto.

J MOLEKETI  
 DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion after Part 4 of Schedule No. 5 of Part 5 as follows:

Drawback Item	Tariff heading / Environmental levy item	Rebate Code	CD	Description	Extent of Drawback	Ref. No.
				"PART 5 DRAWBACKS AND REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS NOTES: 1. For the purposes of Chapter VA of the Act and the provisions of Schedule No. 5 - (a) a drawback or refund of environmental levy on imported goods shall, subject to compliance with any relevant Note or rule be granted as specified in this Part; (b) any provision -		

Drawback Item	Tariff heading / Environmental levy item	Rebate Code	CD	Description	Extent of Drawback	Ref. No.
				<p>(i) in the Notes to Schedule No. 5;</p> <p>(ii) for a drawback of customs duty in respect of goods specified in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05;</p> <p>(iii) in the Notes to items 521.00/00.00/01.00 and 522.00;</p> <p>(iv) for a refund of customs duty in respect of goods specified in item 532.00; shall, to the extent that it can be applied and except if otherwise specified in this Part, apply <i>mutatis mutandis</i>, for the purpose of a drawback or refund of environmental levy on such goods.</p> <p>(c) the provisions contemplated in paragraph (b) shall determine entitlement to the drawback or refund of environmental levy specified in this Part notwithstanding that no customs duty has been paid on the goods concerned.</p>		
550.00				<p>2. (a) "Full duty" specified in this Part means the environmental levy paid in terms of the relevant item of Part 3 of Schedule No. 1 less any rebate, refund or drawback of such levy previously granted in respect of the goods.</p> <p>(b) The reference 00.00 in the tariff heading / environmental levy item column of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to -</p> <p>(i) any tariff heading or subheading or all the tariff headings or subheadings of Part 1 of Schedule No. 1 specified in such column in respect of any relevant drawback or refund item of any other Part of Schedule No. 5; or</p> <p>(ii) any environmental levy item or all the environmental levy items specified in Part 3 of the said Schedule No. 1.</p>		
550.01	00.00	01.00	01	<p>3. Whenever any drawback or refund of environmental levy is claimed as provided in this Part, any prescribed document for such claim must, in addition to the item applicable as contemplated in Note 1(b), reflect the item that provides for such drawback or refund.</p> <p><b>Drawbacks of environmental levy on imported goods exported</b></p> <p>Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05 on which environmental levy has been paid.</p>	Full duty	
551.00				<p><b>Refunds of environmental levy on imported goods</b></p> <p>Goods abandoned or destroyed as contemplated in item 532.00 on which environmental levy has been paid.</p>	Full duty	
551.01	00.00	01.00	09			