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## GOVERNMENT NOTICES

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### SOUTH AFRICAN REVENUE SERVICE

No. 360

27 March 2009

**REGULATIONS ISSUED UNDER SECTION 33 OF THE STAMP DUTIES ACT, 1968,  
PROVIDING FOR THE DEMONETIZATION OF ADHESIVE REVENUE STAMPS AND  
PRESCRIBING THE PROCEDURES FOR THE REFUND OF THE VALUE OF UNUSED  
REVENUE STAMPS**

By virtue of the power vested in me by section 33 of the Stamp Duties Act, 1968, (Act No. 77 of 1968), I, Trevor Andrew Manuel, Minister of Finance, hereby provide in the Schedule hereto, for the demonetization of adhesive revenue stamps, with effect from 1 November 2009, and furthermore prescribe the procedures for the refund of the value of unused revenue stamps.

**T. A. MANUEL**

**MINISTER OF FINANCE**

**SCHEDULE**

1. In these regulations any expression defined in the Stamp Duties Act, 1968 (Act No. 77 of 1968), shall bear the meaning so assigned to it, and “the Act” means the Stamp Duties Act, 1968 (Act No. 77 of 1968).
2. All adhesive revenue stamps will be demonetized with effect from 1 November 2009. On or after that date adhesive revenue stamps may not be used for the payment of any stamp duty, additional duty, penalty, interest, fee or for any purpose other than the claiming of a refund as provided for in section 32 of the Act, read with paragraph 3.
3. The value of unused adhesive revenue stamps will be refunded in accordance with the following procedures—
  - (a) An application for a refund must be made at any SARS Branch Office on form Revenue 17, which is obtainable from any SARS Branch Office;
  - (b) An application for a refund must be made on or before 31 October 2010 and applications made after that date will not be processed or considered;
  - (c) Adhesive revenue stamps which are undamaged and not pasted on the application form or on any other paper or material must accompany the application for a refund form and must be submitted intact;
  - (d) Proof of purchase of the adhesive revenue stamps must accompany the application for refund of those stamps;
  - (e) A refund may only be made if the SARS Branch Office concerned is satisfied that an application for refund complies with the requirements of subparagraphs (a) to (d), the stamps are original and unused, and were lawfully acquired by the applicant.
4. In determining whether revenue stamps were lawfully acquired or that statements made in connection with an application are correct, the relevant SARS Branch Office may require the applicant to furnish in the form of an affidavit or solemn declaration or otherwise proof of any fact contained in those statements as is deemed necessary.
5. These provisions apply to all the denominations of adhesive revenue stamps.