

**No. 361****27 March 2009**

**REGULATIONS ISSUED UNDER SECTION 33 OF THE STAMP DUTIES ACT, 1968,  
PROVIDING FOR THE DISCONTINUANCE OF THE USE OF REVENUE FRANKING  
MACHINES AND PRESCRIBING THE PROCEDURES FOR THE REFUND OF THE UNUSED  
REVENUE VALUE AS SET PER REVENUE FRANKING MACHINE**

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 discontinuance of the use of revenue franking machines for denoting the payment of stamp duty, additional duty, penalty, interest or fee by means of impressed stamps, with effect from 1 November 2009, and furthermore prescribe the procedures for the refund of the unused revenue value as set per revenue franking machine.

**T. A. MANUEL**

**MINISTER OF FINANCE**

**SCHEDULE**

1. In this notice 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. Revenue franking machines may not be used for the payment of any stamp duty, additional duty, penalty, interest or fee on or after 1 November 2009.
3. The unused revenue value as set per franking machine will be refunded in terms of section 32 of the Act in accordance with the following procedures—
  - (a) An application for a refund must be made by the holder of the franking machine at any SARS Branch Office on form Revenue 16, 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) The franking machine in question the seal of which is not broken and which has not been tampered with must accompany the application for a refund;
  - (d) Proof of purchase of the revenue value as set on the franking machine must accompany the application for refund;
  - (e) A refund may only be made if the SARS Branch Office concerned is satisfied that any application for refund complies with the requirements of subparagraphs (a) to (d), the franking machine was not interfered with in any way and that the revenue value set per franking machine was lawfully acquired by the applicant in question.
4. In determining whether the revenue value set per franking machine presented for refund has been 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.