

SOUTH AFRICAN REVENUE SERVICE

NO. R. 353

23 MARCH 2018

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/2)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, with effect from 1 April 2018, to the extent set out in the Schedule hereto.



**N NENE
MINISTER OF FINANCE**

SCHEDULE**By the substitution of Note 8 in Schedule No. 5 with the following:**

8. Notwithstanding any provision to the contrary in this Schedule, for the purposes of items 501.00 to 521.00 in Part 1, items 522.02 to 522.06 in Part 2 and items 550.00 to 551.00 of this Schedule, a refund or drawback of duty as contemplated in section 75(1)(c), 54D or 54J, shall only be granted if the customs procedure code (CPC) applicable to the export as specified in the list published on the SARS website referred to in rule 00.06 and the relevant refund or drawback item are reflected on the export bill of entry or other export declaration.

By the substitution of Note 3 in Part 5 of Schedule No. 5 with the following:

3. Whenever any drawback or refund of environmental levy is claimed as provided in this Part, any prescribed form for such claim must reflect the item applicable as contemplated in Note 1(b) and also reflect the tax type code.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 353

23 MAART 2018

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/2)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 5 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2018, in die mate in die Bylae hierby aangetoon.



**N NENE
MINISTER VAN FINANSIES**

BYLAE

Deur Note 8 in Bylae No. 5 met die volgende te vervang:

8. Niteenstaande enige voorsiening tot die teendeel in hierdie Bylae, vir die doeleindes van items 501.00 tot 521.00 in Deel 1, items 522.02 tot 522.06 in Deel 2 en items 550.00 tot 551.00 van hierdie Bylae, sal 'n terugbetaling of teruggewe van reg kragtens die bepallings van artikel 75(1)(c), 54D of 54J, slegs toegestaan word indien die doeane prosedure kode (DPK) van toepassing op die uitvoer soos gespesifiseer in die lys op die SAID webwerf gepubliseer soos verwys in reël 00.06 en die verwante terugbetaling of teruggewe gereflekteer word op die uitvoerklaring of enige ander uitvoerklaring.

Deur Note 3 in Deel 5 van Bylae No. 5 met die volgende te vervang:

3. Wanneer enige teruggewe of terugbetaling van omgewingheffing geëis word soos in hierdie Deel bepaal, moet enige voorgeskrewe vorm vir sodanige eis, die toepaslike item soos in opmerking 1(b) beoog, reflekteer asook sodanige belasting tipe kode.