

SOUTH AFRICAN REVENUE SERVICE

NO. R. 981

21 SEPTEMBER 2018

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/1)

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


M GUNGUBELE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 3 to Schedule No. 5

3.

- a) Note 3 to Schedule No. 3 shall *mutatis mutandis* apply in respect of any expression relating to the extent of any drawback or refund in Column III of this Schedule and for that purpose any reference to ordinary customs duty shall be deemed to include a reference to any anti-dumping duty provided for in Schedule No. 2 in respect of the goods in question.
- b) For the purposes of drawback item 521.00/00.00/01.00, Note 3 to Schedule No. 3 shall *mutatis mutandis* apply in respect of the expression " extent of drawback" in Column III to this item and for that purpose any reference to customs duty shall be deemed to include a reference to any safeguard duty provided for in Part 3 of Schedule No. 2 in respect of the hot rolled steel products classifiable in safeguard items 260.03/72.08/01.04, 260.03/72.11.14/01.06, 260.03/72.11.19/01.06, 260.03/72.25.30/01.06, 260.03/72.25.99/01.06, 260.03/72.26.91/01.06 or 260.03/72.26.99/01.06.