

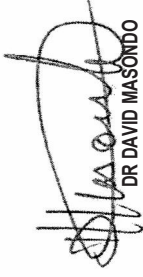
## SOUTH AFRICAN REVENUE SERVICE

NO. R. 45

24 JANUARY 2020

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/109)**

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.



**DR DAVID MASEDO**  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

**By the substitution of Note 8 to 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, may 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: Provided that a refund or drawback may be granted in exceptional circumstances where-
- (a) the Commissioner is satisfied on good grounds shown, that -
    - (i) the refund or drawback item number has been -
      - (aa) omitted from the export bill of entry or declaration in error or due to unforeseeable circumstances; or
      - (bb) reflected incorrectly on the export bill of entry or declaration; or
    - (ii) the CPC had been reflected incorrectly on the bill of entry or declaration;
  - (b) the mandatory information required on the bill of entry is completed or corrected post export; and
  - (c) the applicant has, in addition to any documents normally required to establish entitlement to a refund or drawback, also submitted the following with the application:
    - (i) An affidavit setting out the circumstances in which the omission or error referred to in paragraph (a) occurred, which circumstances must show that the omission or error was made in good faith;
    - (ii) any documents constituting sufficient proof that the relevant goods were exported by the applicant, including -
      - (aa) a document evidencing that the goods were packed or loaded for export under customs supervision, or physically inspected prior to export; or
      - (bb) any other documents that the Commissioner considers to be such sufficient proof; and
    - (iii) any documents constituting sufficient proof that the same goods that were exported, were imported in the country of destination, including -
      - (aa) the import bill of entry or import declaration accepted and released by the customs authority of the country of destination, together with its supporting documents; or
      - (bb) any other documents that the Commissioner considers to be such sufficient proof.

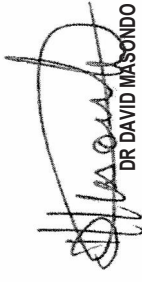
## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 45

24 JANUARIE 2020

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 5 (NO. 5/109)**

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

  
DR DAVID MASEDO  
ADJUNKMINISTER VAN FINANSIES

**BYLAE**

**Deur die vervanging van Opmerking 8 van Bylae No. 5 met die volgende:**

8. Nieteenstaande 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: mag 'n terugbetaling of teruggawe van reg kragtens die bepaling van artikel 75(1)(c), 54D of 54J, toegestaan word indien die doeane procedure kode (DPK) van toepassing op die uitvoer soos gespesifiseer in die lys op die SAID webwerf gepubliseer na verwys in reël 00.06 en die verwante terugbetaling- of teruggawe item gerefekteer word op die uitvoerklaringsbrief of enige ander uitvoerklaring: Met dien verstande dat 'n terugbetaling of teruggawe toegestaan mag word in uitsonderlike omstandighede waar-

- (a) die Kommissaris op goeie gronde bewys, tevrede is dat-
  - (i) die terugbetaling of teruggawe item nommer was-
    - (aa) weggelaat van die uitvoerklaringsbrief of verklaring per abuis of weens onvoorsiene omstandighede; of
    - (bb) verkeerdelik gerefekteer op die uitvoerklaringsbrief of verklaring; of
  - (ii) die DPK verkeerdelik gerefekteer was op die klaringsbrief of verklaring;
- (b) die verpligte inligting vereis op die klaringsbrief volbooi is of reggestel is na uitvoer; en
- (c) die aansoeker het, bykomend tot enige dokumente normaalweg vereis om geregtigheid op 'n terugbetaling of teruggawe vas te stel, ook die volgende voorgelê tesame met die aansoek:
  - (i) 'n Verklaring wat die omstandighede waarin die weglating of fout na verwys in paragraaf (a) voorgekom het, welke omstandighede moet wys dat die weglating of fout ter goedertrou begaan is;
  - (ii) enige dokumente wat genoegsame bewys vorm dat die toepaslike goedere uitvoer was deur die aansoeker, met inbegrip van -
    - (aa) 'n dokument wat bewys dat die goedere gepak of gelaai was vir uitvoer onder doeane toesig, of fisies ondersoek is voor die uitvoer; of
    - (bb) enige ander dokumente wat die Kommissaris oorweeg om voldoende sodanige genoegsame bewys te wees; en
  - (iii) enige dokumente wat genoegsame bewys vorm dat dieselfde goedere wat uitgevoer was, ingevoer was in die land van bestemming, met inbegrip van -
    - (aa) die invoerklaringsbrief of invoerklaring wat aanvaar en vrygestel is deur die doeane owerheid vanaf die land van bestemming, tesame met die ondersteunende dokumente; of
    - (bb) enige ander dokumente wat die Kommissaris oorweeg om voldoende sodanige genoegsame bewys te wees.