SOUTH AFRICAN REVENUE SERVICE

NO. R. 3886 **15 September 2023**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/2/126)

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 5 to the said Act is hereby amended, to the extent set out in the Schedule hereto.

ENOCH GODONGWAWA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 2 in Part 2 of Schedule No. 5 with the following:

2.

(a) Any application for a refund of duty in terms of the provisions of refund item 522.00 shall be submitted in accordance with rule 75.26.03(*b*) read with rule 75.26.04 and be supported by -

(i) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund; and

(ii) such evidence of exportation as the Commissioner may require,

By the substitution of Note 5(a) in Part 2 of Schedule No. 5 with the following:

5.

(a) For the purposes of refund item 522.03 a refund of duty as intended by section 75(1)(*c*) shall only be granted to a person -

(i) if the bill of entry for export was, at the time of submission thereof, accompanied by form DA 63;

(ii) who, subject to the provisions of section 75(14), submits a general application for refund in accordance with rule 75.26.03(*c*) read with rule 75.26.04 and any other documents which the Commissioner may require in respect of the intended refund.

By the substitution of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.00	**GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED AND IMPORTED GOODS ABANDONED OR DESTROYED** **NOTES:** **1. Refund item 522.00 shall not apply to goods which have already gone into use in the Republic, except where there has been limited use as determined by the Commissioner in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract.** **2. (a) Any application for a refund of duty in terms of the provisions of refund item 522.00 shall be submitted in accordance with rule 75.26.03(*b*) read with rule 75.26.04 and be supported by -** **(i) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund; and** **(ii) such evidence of exportation as the Commissioner may require.** **3. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Commissioner and where he or she requires that such goods shall be examined and their containers sealed by an officer, the exporter shall pay the prescribed rates for attendance of such officer.** **4. The provisions of rebate item 412.07 shall MUTATIS MUTANDIS apply to the abandonment or destruction of goods obtained under the provisions of refund item 522.02.** **5. (a) For the purposes of refund item 522.03 a refund of duty as intended by section 75(1)(*c*) shall only be granted to a person -** **(i) if the bill of entry for export was, at the time of submission thereof, accompanied by form DA 63;** **(ii) who, subject to the provisions of section 75(14), submits a general application for refund in accordance with rule 75.26.03(*c*) read with rule 75.26.04 and any other documents which the Commissioner may require in respect of the intended refund;** **(b) in the case of goods to be exported by parcel post or from a place where there is no customs and excise office the exporter shall, prior to the export of the goods deliver the said application for refund (form DA 63) to the Controller at the customs and excise office nearest the place from where the goods are to be exported, and the said goods shall not be exported until permission to export has been granted by the Controller.** **6. No person shall be granted the refund of duty under refund item 522.04 unless -** **(a) return of the goods to the sender has taken place under the supervision of an officer or post office official and proof of payment of duty on importation has been furnished to the officer or official; and** **(b) the application for refund is in a form approved by the Commissioner and is supported by a certificate signed by the officer or post office official concerned to the effect that the requirements of paragraph (a) have been complied with.**				
522.03	00.00	01.00	00	Goods, exceeding R200 in value for each consignment for each consignee, exported for trade purposes, if such goods are- (a) (i) in the same condition as imported; or (ii) in a condition in which the essential character of the imported goods has been retained; (b) identifiable as the same goods described on the import documents, provided an application for a refund supported by the necessary documentary evidence, is submitted in accordance with rule 75.26.03(*c*) read with rule 75.26.04 within a period of 2 years from the date of entry for home consumption of such goods and provided also that proof is produced in each case that the exporter has been compensated for the goods exported	Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 3886 **15 September 2023**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/2/126)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 5 by bogenoemde Wet hiermee gewysig, in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur Opmerking 2 in Deel 2 van Bylae No. 5 met die volgende te vervang:

2.

(a) Enige aansoek om terugbetaling van reg ingevolge die die voorsienings van terugbetalingsitem 522.00 sal voorgelê word in ooreenstemming met reël 75.26.03(b) gelees met reël 75.26.04 en sal ondersteun word deur -

(i) 'n afskrif van die klaringsbrief met betrekking tot die invoer van sodanige goedere of sodanige ander addisionele bewys van die betaling van reg op en die identiteit van sodanige goedere deur die person wat die terugbetaling eis; en

(i) sodanige bewys van uitvoer wat die Kommissaris mag vereis.

Deur Opmerking 5(a) in Deel 2 van Bylae No. 5 met die volgende te vervang:

5.

(a) Vir die doeleindes van terugbetalingsitem 522.03 sal ń terugbetaling van reg soos beoog deur artikel 75(1)(*c*) slegs toegestaan word aan ń person —

(i) indien die klaringsbrief vir uitvoer, ten tye van voorlegging daarvan, vergesel is deur vorm DA 63;

(ii) wie, behoudens die bepalings van artikel 75(14), 'n algemene aansoek om terugbetaling voorlê in ooreenstemming met reël 75.26.03(*c*) gelees met reël 75.26.04 en enige ander dokumente wat die Kommissaris ten opsigte van die beoogde terugbetaling mag vereis;

Deur die vervanging van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
522.00	**GOEDERE UITGEVOER IN DIESELFDE TOESTAND AS BY INVOER EN INGEVOERDE GOEDERE PRYSGEGEE OF VERNIETIG** **OPMERKINGS:** **1. Item 522.00 is nie van toepassing op goedere wat reeds in die Republiek in gebruik gegaan het nie, behalwe in gevalle waar daar beperkte gebruik was soos deur die Kommissaris bepaal en sodanige gebruik onontbeerlik is om enige inherente fout te openbaar of om vas te stel dat die goedere nie aan die voorwaardes van die kontrak voldoen nie.** **2. Enige aansoek om 'n terugbetaling van reg ooreenkomstig die bepalings van terugbetalingitem 522.00 sal voorgelê word in ooreenstemming met reël 75.26.03(*b*) gelees met reël 75.26.04 en ondersteun word deur;** **(i) 'n afskrif van die klaringsbrief met betrekking tot die invoer van sodanige goedere of sodanige ander of bykomstige bewyse van die betaling van reg op en die identiteit van sodanige goedere deur die persoon wat die terugbetaling eis; en** **(ii) sodanige bewys van uitvoer wat die Kommissaris verlang.** **3. Uitvoer van enige goedere kragtens die bepalings van terugbetalingitem 522.00 is onderhewig aan die Kommissaris se goedkeuring en waar hy of sy verlang dat sodanige goedere of die houers daarvan deur 'n beampte verseël moet word, moet die uitvoerder vir die diens van sodanige beampte teen die voorgeskrewe skale betaal.** **4. Die bepalings van kortingitem 412.07 is MUTATIS MUTANDIS van toepassing op die prysgawe of vernietiging van die goedere kragtens die bepalings van terugbetalingitem 522.02 verkry.** **5. (a) Vir die doeleindes van terugbetalingitem 522.03 word 'n terugbetaling van reg soos bedoel in artikel 75(1)(*c*) slegs toegestaan aan 'n persoon** **(i) indien die klaringsbrief vir uitvoer, ten tye van voorlegging daarvan, vergesel is deur vorm DA 63;** **(ii) wie, behoudens die bepalings van artikel 75(14), 'n algemene aansoek om terugbetaling voorlê in ooreenstemming met reël 75.26.03(*c*) gelees met reël 75.26.04 en enige ander dokumente wat die Kommissaris ten opsigte van die beoogde terugbetaling mag vereis;** **(b) in die geval van goedere wat per pakketpos of van 'n plek waar daar geen doeane- en aksynskantoor is nie, uitgevoer gaan word, moet die uitvoerder voor die uitvoer van die goedere, gemelde aansoek om terugbetaling (vorm DA 63) aan die Kontroleur by die naaste doeane- en aksynskantoor naaste aan die plek van waar die goedere uitgevoer gaan word lewer, en bedoelde goedere moet nie uitgevoer word voordat toestemming om uit te voer deur die Kontroleur verleen is nie.** **6. Niemand word die terugbetaling van reg onder terugbetalingitem 522.04 toegestaan nie, tensy -** **(a) terugsending van die goedere na die afsender onder toesig van 'n beampte of poskantoorbeampte plaasgevind het, en bewys van betaling van reg by invoer, aan beamptes gelewer is; en** **(b) die aansoek om terugbetaling in 'n Kommissaris goedgekeurde vorm is, en gestaaf word deur 'n sertifikaat onderteken deur die betrokke beampte of poskantoorbeampte, met die strekking dat die vereistes van paragraaf (a) nagekom is.**				
522.03	00.00	01.00	00	Goedere, ter waarde van meer as R200 vir elke besending vir elke geadresseerde, vir handelsdoeleindes uitgevoer, indien sodanige goedere- (a) (i) in dieselfde toestand is as ingevoer; of (ii) in toestand is waarin die wesenlike karakter van die ingevoerde goedere behou word; (b) identifiseerbaar is as dieselfde goedere op die invoer dokumente beskryf, met dien verstande dat aansoek om terugbetaling ondersteun deur die noodsaaklike dokumente voorgelê word in ooreenstemming met reël 75.26.03(*c*) gelees met reël 75.26.04 binne tydperk van 2 jaar na die datum van klaring vir binnelandse verbruik van sodanige goedere en met dien verstande ook dat bewyse voorgelê word in elke geval dat die uitvoerder vergoed word vir die goedere uitgevoer.	Volle reg