SOUTH AFRICAN REVENUE SERVICE

NO. R. 3907 **22 September 2023**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/122)

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.

ENOCH GODONGWANA
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 522.07 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.

By the substitution of Note 11 in Schedule No. 5 with the following:

11. A drawback or refund of fuel levy or Road Accident Fund levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of Part 4 of the Schedule shall, subject to the provisions of section 75 and the rules, be allowed to the extent stated in Column III of the Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.

By the substitution of Note 12 in Schedule No. 5 with the following:

12.	Any particulars in Column III in Part 4 in respect of any goods related to the fuel levy or Road Accident Fund levy specified in Part 5 of Schedule No. 1.

By the substitution of Note 13 in Schedule No. 5 with the following:

13.	A drawback or refund of the fuel levy or Road Accident Fund levy specified in items 540.00 and 541.00 shall be paid only to the person who purchased and used the fuel levy goods in question for the purpose specified in such item, unless the Commissioner authorises payment of such drawback or refund to any other person on compliance with such conditions as he may impose in each case.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 3907 **22 September 2023**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/122)

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.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

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

8. Nieteenstande enige strydige voorsiening in hierdie Bylae, vir die doeleindes van items 501.00 tot 521.00 in Deel 1, items 522.02 tot 522.07 in Deel 2 en items 550.00 tot 551.00 van hierdie Bylae, 'n terugbetaling of teruggawe van reg soos beoog in artikel 75(1)(c), 54D of 54J, mag toegestaan word indien die doeane prosedure kode (DPK) van toepassing op die uitvoer soos gespesifiseer in die lys op die SAID webwerf verwys na in reël 00.06 en die betrokke terugbetaling of teruggawe item weerspieël word op die uitvoer klaringsbrief of ander uitvoer verklaring; Met dien verstande dat 'n terugbetaling of teruggawe toegestaan mag word in uitsonderlike omstandighede waar -

(a) die Kommissaris tevrede is op goeie grond bewys, dat -

(i) die terugbetaling of teruggawe item nommer -

(aa) weggelaat is van die uitvoer klaringsbrief of klaring weens onvoorsiene omstandighede; of

(bb) verkeerdelik weerspieël op die uitvoer klaringsbrief of verklaring; of

(ii) Die DPK verkeerdelik weerspieël was op die klaringsbrief of klaring;

(b) die verpligte inligting vereis op die klaringsbrief voltooi is of reggestel is na uitvoer; en

(c) die aansoeker het, bykomend tot enige dokumente normaalweg vereis om geregtigheid te bepaal op 'n terugbetaling of teruggawe, ook die volgende met die aansoek voorgelê;

(i) 'n beëdigde verklaring wat die omstandighede waarin die weglating of fout na verwys in paragraaf (a) plaasgevind het uitlê, welke omstandighede moet wys dat die weglating of fout in goeie trou gemaak was;

(ii) enige dokumente wat genoegsame bewys lewer dat die betrokke goedere uitgevoer was deur die aansoeker, met inbegrip van -

(aa) 'n dokument wat bewys dat die goedere verpak of gelaai was vir uitvoer onder doeane toesig, of fisies geinspekteer is voor uitvoer; of

(bb) enige ander dokumente wat die Kommissaris ag om sodanige voldoende bewys te wees.

(iii) enige dokumente wat genoegsame bewys lewer dat die betrokke goedere wat uitgevoer was, ingevoer was in die land van bestemming , met inbegrip van -

(aa) die invoer klaringsbrief of invoer verklaring aanvaar en vrygestel is deur die doeane owerheid van die land van bestemming, tesame met die ondersteunende dokumente; of

(bb) enige ander dokumente wat die Kommissaris ag om sodanige voldoende bewys te wees.

Deur Opmerking 11 in Bylae No. 5 met die volgende te vervang:

11. 'n Teruggawe of terugbetaling van Brandstofheffing of Padongelukfondsheffing betaal onder Deel 5 van Bylae No. 1 ten opsigte van enige goedere in Kolom II van Deel 4 van die Bylae sal, onderhewig aan die voorsienings van artikel 75 en die reëls, toegelaat wees in die mate genoem in Kolom III van die Deel ten opsigte van sodanige goedere by voldoening met die voorsienings van hierdie Deel waarin sodanige goedere gespesifiseer is en van enige opmerkings van toepassing op sodanige item.

Deur Opmerking 12 in Bylae No. 5 met die volgende te vervang:

12. Enige besonderhede in Kolom III in Deel 4 ten opsigte van enige goedere verwant aan die Brandstofheffing of Padongelukfondsheffing in Deel 5 van Bylae No. 1 gespesifiseer.

Deur Opmerking 13 in Bylae No. 5 met die volgende te vervang:

13. 'n Teruggawe of terugbetaling van Brandstofheffing of Padongelukfondsheffing in item 540.00 en 541.00 gespesifiseer sal slegs aan die persoon betaal word wie die brandstofheffing goedere in hierdie geval gekoop en gebruik het vir die doel gespesifiseer in sodanige item, tensy die Kommissaris betaling van sodanige teruggawe of terugbetaling magtig aan enige ander persoon by voldoening van sodanige voorwaardes soos hy in elke geval mag oplê.