

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3903

22 September 2023

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/2/123)

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 GODONGWANA
MINISTER OF FINANCE

SCHEDULE

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

5.	(a)	For the purposes of refund item 522.07 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 is, at the time of submission thereof, accompanied by an application for a refund in the prescribed form (form DA 63);
	(ii)	who, subject to the provisions of section 75(14), submits a general application for refund (form DA 66) together with an application for refund (form DA 63) and any other documents which the Commission may require in respect of the intended refund;

By the insertion of the following Note(s) after Note 7(d)(vi) in Part 2 of Schedule No. 5:

8.	For the purposes of refund item 522.07, "equivalent goods" means goods entered for home consumption and released from customs control, that are identical in description, quality and technical characteristics to those described on the import documents.
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By the insertion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
FUEL LEVY GOODS EXPORTED FOR TRADE PURPOSES					
Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.07	00.00	01.00	08	Imported fuel levy goods, exported (excluding removals to the BELN countries) if such fuel levy goods are - (a) in the same condition as imported; or (b) identifiable as the same or equivalent goods to those described on the import documents, provided the applicant for a refund or drawback is - (i) the person who paid the duties on the fuel levy goods; and (ii) the exporter of the fuel levy goods.	Full duty
Notes: 1. No payment for a drawback will be granted unless the Commissioner is satisfied that the - (a) goods were loaded for export and sealed under supervision of an officer (b) seal number and the unique consignment reference number is endorsed on the export declaration; (c) proof of payment for the export and the relevant documentation has been furnished; (d) goods have been transported by a licensed remover of goods in bond; and (e) the goods were exported within six (6) months from the date of entry for home consumption.					

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 3903

22 September 2023

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/2/123)

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 die vervanging van die volgende Opmerking(s) 5(a) in Deel 2 van Bylae No. 5:

5.	(a) Vir die doeleindes van terugbetalingsitem 522.03 en 522.07 sal 'n terugbetaling van reg soos bedoel deur artikel 75(1)(c) slegs aan 'n persoon toegestaan word - (i) as die klaringsbrief vir uitvoer, ten tye van voorlegging, vergesel word deur 'n aansoek vir 'n terugbetaling in die voorgeskrewe vorm (vorm DA 63); (ii) wie, onderhewig aan die voorsienings van artikel 75(14), 'n algemene aansoek vir terugbetaling (vorm DA 66) voorlê saam met 'n aansoek vir terugbetaling (vorm DA 63) en enige ander dokumente wat die Kommissaris mag vereis ten opsigte van die bedoelde terugbetaling;
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Deur die invoeging van die volgende Nota(s) na Note 7(d)(vi) in Deel 2 van Bylae No. 5:

8.	Vir die doeleindes van terugbetalings item 522.07, beteken "ekwivalente goedere", goedere geklaar vir binnelandse gebruik en vystelling van doeane beheer, wat identies in beskrywing, gehalte en tegniese eienskappe as daardie op die invoer dokumente beskryf is.
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Deur die invoeging van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
522.07	00.00	01.00	08	BRANDSTOFHEFFING GOEDERE UITGEVOER VIR HANDELSDOELEINDES	Volle reg
522.07				Ingevoerde brandstofheffing goedere uitgevoer (uitgesonderd verwyderings na BELN lande) indien sodanige brandstofheffing goedere - (a) in dieselfde toestand is as ingevoer; of (b) identifiseerbaar is as dieselfde of ekwivalent goedere as daardie op die invoer dokumente beskryf is, met dien verstande dat die aansoeker vir 'n terugbetaling of teruggawe; (i) die persoon is wie die reg betaal het op die brandstofheffing goedere; en (ii) die uitvoerder van die brandstofheffing goedere is. Opmerkings: 1. Geen betaling vir 'n teruggawe sal toegestaan word tensy die Kommissaris tevrede is dat die - (a) goedere gelaai was vir uitvoer en geseel is onder toetsing van 'n beampte (b) seël nommer en unieke besending verwysing nommer op die uitvoer verklaring geëndorseer is; (c) bewys van betaling vir uitvoer en die betrokke dokumentasie voorsien is; (d) goedere deur 'n geïnsensieerde verwyderaar van goedere onder waarborg vervoer is; en (e) die goedere uitgevoer binne 6 maande was vanaf die datum van klaring vir binnelandse gebruik.	