

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3904

22 September 2023

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/4/124)

In terms of section 75 of the Customs and Excise Act, 1964, Part 4 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 insertion of the following Note(s) 3, 4 and 5 after Note 2 in Part 4 of Schedule No. 5:

3. "Full duty" specified in this Part means the fuel levy or road accident fund levy paid in terms of the relevant items of Part 5 of Schedule No. 1 less any rebate, refund or drawback of such levy previously granted in respect of the goods.
4. 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.
5.
 - (a) For the purposes of refund item 522.03 and 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 Commissioner may require in respect of the intended refund.

By the substitution of the following Note(s) in Part 4 of Schedule No. 5:

DRAWBACKS AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY

By the substitution of Note 1 in Part 4 of Schedule No. 5 with the following:

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

By the insertion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
541.00				DRAWBACK OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY PAID ON GOODS EXPORTED	

By the insertion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
541.01	00.00	01.00	02	Imported fuel levy goods, exported (including 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. 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.	Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 3904

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/4/124)

Kragters artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 4 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) in Deel 4 van Bylae No. 5:

TERUGGAWE VAN BRANDSTOFHEFFING EN PADONGELUKFONDSHEFFING

Deur Opmerking 1 in Deel 4 van Bylae No. 5 met die volgende te vervang:

1. "In Teruggawe of terugbetaling van brandstofheffing betaal onder Deel 5 van Bylae No. 1 ten opsigte van enige goedere in Kolom II van hierdie Bylae gespesifiseer, onderhewig aan die voorsienings van artikel 75 en die regulasies, toegelaat in die mate in Kolom III van hierdie Deel ten opsigte van sodanige goedere by voldoening met die voorsienings van die terme in hierdie Deel waarin sodanige goedere gespesifiseer is en enige van die opmerkings van toepassing op sodanige item.

Deur die invoeging van die volgende Opmerking(s) 3, 4 en 5 na Opmerking 2 in Deel 4 van Bylae No. 5:

3. "Volle reg" in hierdie Deel gespesifiseer beteken die brandstofheffing of padongelukfondsheffing betaal ingevolge die betrokke items in Deel 5 van Bylae No. 1 min enige korting, terugbetaling of teruggawe van sodanige heffing voorheen toegestaan ten opsigte van die goedere.
4. Vir die doeleindes van terugbetalingitem 522.07, beteken "ekwivalente goedere", goedere geklaar vir binnelandse gebruik en vyfstelling van doeane beheer, wat identies in beskrywing, gehalte en tegniese eienskappe as daardie op die invoer dokumente beskryf is.
5. Vir die doeleindes van terugbetalingitem 522.03 en 522.07 sal "n terugbetaling van reg soos bedoel deur artikel 75(1)(c) slegs aan 'n persoon toegestaan word -
 - (a) Vir die doeleindes van terugbetalingitem 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 66);
 - (ii) wie, onderhewig aan die voorsienings van artikel 75(14), 'n algemene aansoek vir terugbetaling (vorm DA 66) voorleë saam met 'n aansoek vir terugbetaling (vorm DA 63) en enige ander dokumente wat die Kommissaris mag vereis ten opsigte van die bedoelde terugbetaling.

Deur die invoeging van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
541.00				TERUGGAWE VAN BRANDSTOFHEFFING EN PADONGELUKFONDSHEFFING OP GOEDERE UITGEVOER	

Deur die invoeging van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
541.01	00.00	01.00	02	Ingevoerde brandstofheffing goedere uitvoer (met inbegrip van verwyderings na BELN lande) indien sodanige brandstofheffing goedere - (a) in dieselfde toestand is as ingevoer is; of (b) identifiseerbaar is as dieselfde of ekwivalente goedere as daardie op die uitvoer dokumente beskryf is, met dien verstande dat die aansoeker vir 'n terugbetaling of teruggawe - (i) die persoon wie die reg betaal het op die brandstofheffing goedere is; 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 geseël is onder toesig van 'n beampte; (b) seël nommer en unieke besending verwysingsnommer op die uitvoer klaring geëndorseer is; (c) bewys van betaling vir uitvoer en die betrokke dokumentasie voorsien is; (d) goedere deur 'n gelisensieerde verwyderaar van goedere onder waarborg vervoer is; en (e) die goedere uitvoer binne ses (6) maande was vanaf die datum van klaring vir binnelandse gebruik.	Volle reg