SOUTH AFRICAN REVENUE SERVICE

NO. R. 5581 **22 November 2024**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/4/125)

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**, with effect from 30 November 2024,** to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution 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) exportation of fuel under the provisions of this item shall be subject to the approval of the Controller and he or she may require that such goods be examined and that the containers be sealed by 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 or a licensed marine remover; 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. 5581 **22 November 2024**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/4/125)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 4 van Bylae No. 5 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 30 November 2024,** in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
541.01	00.00	01.00	02	Ingevoerde brandstofheffing goedere uitgevoer (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) uitvoer van brandstof onder die voorsienings van hierdie item sal onderworpe wees aan die goedkeuring van die kontrolleur en hy of sy mag vereis dat sodanige goedere ondersoek word en dat die houers geseël word deur '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 gelisensieërde verwyderaar van goedere onder waarborg of 'n gelisensieërde seevervoerder vervoer is; en (e) die goedere uitgevoer binne ses (6) maande was vanaf die datum van klaring vir binnelandse verbruik.	Volle reg