

SOUTH AFRICAN REVENUE SERVICE

NO. R. 5620

6 December 2024

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/4/126)

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 retrospective effect from 22 September 2023, to the extent set out in the Schedule hereto.


ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Notes 4 and 5 in Part 4 of Schedule No. 5 with the following:

4. For the purposes of refund item 541.01, "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 541.01 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.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 5620

6 Desember 2024

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/4/126)

Kragdens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 4 van Bylae No. 5 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 22 September 2023, in die mate in die Bylae hierby aangeleen.


ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur Opmerkings 4 en 5 in Deel 4 van Bylae No. 5 met die volgende te vervang:

4. Vir die doeleindes van terugbetalingitem 541.01, beteken "ekwivalente goedere", goedere geklaar vir binnelandse gebruik en vrystelling van doeane beheer, wat identies in beskrywing, gehalte en tegniese eienskappe as daardie op die invoer dokumente beskryf is.
5.

(a) Vir die doeleindes van terugbetalingitem 541.01 sal 'n terugbetaling van reg soos bedoel deur artikel 75(1)(c) slegs aan 'n persoon toegestaan word -

(i) as die klaringbrief 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) voorle saam met 'n aansoek vir terugbetaling (vorm DA 63) en enige ander dokumente wat die Kommissaris mag vereis ten opsigte van die bedoelde terugbetaling.