

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS


SOUTH AFRICAN REVENUE SERVICE

NO. R. 548

25 June 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/6/115)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 6 of Schedule No. 5 to the said Act is hereby amended to the extent set out in the Schedule hereto.


DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 4 in Part 6 of Schedule No. 5 with the following:

4. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall *mutatis mutandis* apply, to goods exported in terms of refund item 561.02.