

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 (except the fuel levy specified in fuel levy item 195.30) 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	<p>Imported fuel levy goods, exported (including removals to the BELN countries) if such fuel levy goods are</p> <ul style="list-style-type: none">(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 - <ul style="list-style-type: none">(i) the person who paid the duties on the fuel levy goods; and(ii) the exporter of the fuel levy goods. <p>Notes:</p> <p>1. No payment for a drawback will be granted unless the Commissioner is satisfied that the -</p> <ul style="list-style-type: none">(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