
SCHEDULE 8

DRAWBACKS AND REFUNDS OF EXCISE DUTIES ON IMPORTED GOODS

NOTES:

1. A drawback or refund in respect of any imported goods shall, subject to the provisions of the CDA be allowed to the extent stated in this Schedule, on compliance with the provisions of the item in which such goods are specified and of any notes applicable thereto.
2. Unless the context otherwise indicates, Note A in the General Notes to Schedule No. 1 and Note 5 to Schedule No. 5 shall *mutatis mutandis* apply to this Schedule.
3. For the purposes of the column headed "Extent of Refund or drawback" in this Schedule, "Full duty" means a refund or drawback to the extent of the import duty specified in and payable under any column against any tariff heading or subheading specified in Schedule No.1 and any anti-dumping duty provided for in Schedule No.2 of the Customs Tariff, in respect of any goods.
4. No drawback or refund of duty shall be due under this Schedule if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.
5. Notwithstanding the provisions of this Part, a refund or drawback of environmental levy is not allowed where any Note to the item of Schedule No. 2 to the Excise Tariff imposing the environmental levy otherwise provides.

SCHEDULE 8 PART 1

REFUNDS

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**SCHEDULE 8 PART 1 SECTION A
GENERAL REFUNDS**

Notes:

1. For the purposes of refund item 532.00 the provisions of rebate item 412.07 shall mutatis mutandis apply to the abandonment or destruction of goods.

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Refund item	Tariff heading	Code	Description	Extent of refund
501.00	GENERAL REFUNDS ON IMPORTED GOODS			
501.01	00.00	01.00	Refunds in terms of section 64 of the CDA	Full duty
502.00	DAMAGED, DESTROYED, LOST OR UNACCOUNTED GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS BEEN PAID AS CONTEMPLATED IN CHAPTER 25 TO THE CCA			
502.01	00.00	01.00	Damaged goods abandoned to the Commissioner or destroyed under customs supervision	Full duty
502.02	00.00	01.00	Destroyed goods abandoned to the Commissioner or destroyed under customs supervision	Full duty
502.03	00.00	01.00	Lost goods	Full duty
502.04	00.00	01.00	Unaccounted goods	Full duty
503.00	OTHER GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS BEEN PAID ABANDONED TO THE CUSTOMS AUTHORITY OR DESTROYED UNDER CUSTOMS SUPERVISION AS CONTEMPLATED IN CHAPTER 26 TO THE CCA			
503.01	00.00	01.00	Goods abandoned	Full duty
503.02	00.00	01.00	Goods destroyed under customs supervision	Full duty

SCHEDULE 8 PART 1 SECTION B

SPECIFIC REFUNDS

NOTES:

1. Item 522.00 shall not apply to goods which have already gone into use in the Republic, except where there has been limited use as determined by the customs authority in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract.
2. Any application for a refund of duty in terms of the provision of refund item 522.00 shall:
 - (a) be submitted on the prescribed form which shall be duly completed and be supported by –
 - (i) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund;
 - (ii) such evidence of exportation as the Commissioner may require, and
 - (iii) in the case of item 522.02/01.00 be lodged with the Controller in whose area of control the importer conducts his or her business and where the relevant goods are being kept at the time of examination.

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.02	GOODS RETURNED TO THE SUPPLIER, ABANDONED OR DESTROYED				
522.02	00.00	01.00	09	<p>Goods, from a single consignment, not having been imported contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and -</p> <p>(i) which are found to be not legally saleable in the Republic because they do not conform to a standard prescribed by law; or</p> <p>(ii) which, at the time of importation, were not in accordance with the terms of the contract in respect of their description, quality, state or condition and documentary evidence confirming the dispute in this respect between the supplier and the importer, is furnished; or</p> <p>(iii) which have been landed damaged;</p> <p>provided such goods are identifiable with the imported goods and, within 24 months of the date of their entry for home consumption -</p> <p>(i) are abandoned to the Office unconditionally or destroyed with the permission of the Commissioner</p>	Full duty

SCHEDULE 8 PART 2

DRAWBACKS

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SCHEDULE 8 PART 2 SECTION A
DRAWBACKS ON IMPORTED GOODS USED IN THE PROCESSING OF GOODS EXPORTED

NOTES:

1. Any person desirous of claiming a drawback of duty under the provisions of any item of this Part in respect of any goods specified in such item, shall –
 - (a) apply to the Commissioner through the Controller, on a form approved by the Commissioner, for registration to entitle him or her to such drawback and for registration of the premises where such goods will be used; and
 - (b) submit to the Controller with his or her application for registration, a statement indicating the methods he or she proposes to follow for the purposes of proving that any imported goods specified in the item in respect of which registration is sought have been used in the manufacture of the goods specified in such times and that he or she is entitled to a drawback in respect of the duty on such goods.
2. Any application for a drawback of duty shall be submitted to the Controller on the prescribed form DA 66 together with an application for drawback on form DA 64 and such supporting evidence as the Commissioner may require.
3. Every registrant shall establish and prove to the Commissioner the quantity of each class or kind of imported goods actually incorporated or used in any exported goods and also the quantity of waste of such imported goods incurred in the manufacture of such exported goods if such waste is normal for the goods in question, the Commissioner may accept a claim for a drawback of the duty on such imported goods actually incorporated or used in such exported goods and the normal waste incurred in the manufacture of such exported goods.
4. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit an authenticated copy of the relative bill of entry or SAD form from such person or arrange for such copy to be submitted to the Controller by such person.
5. Any claim for drawback of duty shall be based on the duty paid on the consignments of the specified imported goods in the order in which they were acquired by the registrant or if this method is not practicable and different values or different rates of duty applied in respect of different consignments or such imported goods, the Commissioner may determine an amount of duty and such amount shall be deemed to be the amount of duty paid in respect of such imported goods.
6. The Commissioner may accept a claim for a drawback of duty specified in any item of the Part and incorporated or used in any goods manufactured before and exported on or after the date on which the claimant in question was registered in terms of Note 3 provided the provisions of the said item and the relative notes have been otherwise complied with in respect of such goods.
7. A drawback under this Part shall be subject to production of evidence of the export of the goods in the manufacture, processing, finishing, equipment or packing of which the goods specified opposite any tariff heading in Column II of this Part were used.

521.00		GENERAL			
Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
521.00	00.00	01.00	08	Goods used in the manufacture, processing, finishing, equipping or packing of any goods exported: Provided that- (1) no drawback in terms of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the International Trade Administration Commission; (2) the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, finishing, equipment or packing of which the first-mentioned goods are used, the period during which any such goods shall be imported or exported or any restrictions of whatever nature ; and (3) the customs authority may, exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to this Schedule	Full duty
521.00	44.15	01.04	41	Wooden packing cases, boxes, crates, drums and similar containers, unassembled, used as packing for exported goods	Full duty
521.00	44.16	01.04	48	Casks of a capacity of less than 180 litres, used as packing for exported goods	Full duty

SCHEDULE 8 PART 2 SECTION B

DRAWBACKS ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED

NOTES:

1. Item 522.00 shall not apply to goods which have already gone into home use, except where there has been limited use as determined by the Commissioner in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract.
2. Any application for a drawback of duty in terms of the provisions of refund item 522.00 shall –
 - (a) be submitted on the prescribed form which shall be duly completed and be supported by –
 - (i) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund.
 - (ii) such evidence of exportation as the Commissioner may require; and
 - (iii) in the case of item 522.02/01.00 be lodged with the Controller in whose area of control the importer conducts his or her business and where the relevant goods are being kept at the time of examination; and
 - (iv) 522.03 be lodged with the Controller at whose office the applicable forms DA63/SAD500 were accepted.
3. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Commissioner and where he or she requires that such goods shall be examined and their containers sealed by an officer, the exporter shall pay the prescribed rates for attendance of such officer
4. No person shall be granted a drawback of duty under item 522.04 unless-
 - (a) Return of the goods to the sender has taken place under the supervision of an official or post office official and proof of payment of duty on importation has been furnished to the relevant official; and
 - (b) The application for a drawback is in accordance with the applicable customs legislation and is supported by a certificate signed by the relevant official concerned to the effect that the requirements of paragraph (a) have been complied with.

Drawback Item	Tariff Heading	Code	CD	Description	Extent of Drawback
522.00	GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED				
522.02	GOODS RETURNED TO THE SUPPLIER, MOTOR VEHICLES IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE				
522.02	00.00	01.00	09	Goods, from a single consignment, not having been imported contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and - (i) which are found to be not legally saleable in the Republic because they do not conform to a standard prescribed by law; or (ii) which, at the time of importation, were not in accordance with the terms of the contract in respect of their description, quality, state or condition and documentary evidence confirming the dispute in this respect between the supplier and the importer, is furnished; or (iii) which have been landed damaged; provided such goods are identifiable with the imported goods and, within-3 years of the date of their clearance for home use - (i) are returned to the supplier thereof or another person designated by the supplier	Full duty
522.02	87.00	01.02	27	Motor vehicles imported by bona fide tourists for their own use and exported within 12 months from the date of import clearance	Full duty
522.03	GOODS EXPORTED FOR TRADE PURPOSES				
522.03	00.00	01.00	00	Goods, exceeding R200 in value for each consignment for each consignee, exported for trade purposes, if such goods are- (a) (i) in the same condition as imported; or (ii) in a condition in which the essential character of the imported goods has been retained; (b) identifiable as the same goods described on the import documents, provided on a form DA66 an general application for a refund, supported by the necessary documentary evidence, is submitted to the Controller in accordance with applicable customs legislation within a period of 3 years from the date of clearance for home use of such goods and provided also that proof is produced in each case that the exporter has been compensated for the goods exported	Full duty
522.04	GOODS NOT INTENDED FOR TRADE PURPOSES, IMPORTED THROUGH THE POST				
522.04	00.00	01.00	02	Goods, not intended for trade purposes, imported through the post, if such goods are returned by the addressee to the sender, in the same condition as imported, the export of such goods takes place within 12 months of the date of importation	Full duty
522.05	GOODS (EXCLUDING YACHTS AND MOTOR VEHICLES) IMPORTED BY BONA FIDE TOURISTS FOR THEIR OWN USE				
522.05	00.00	01.00	04	Goods (excluding yachts and motor vehicles) imported by bona fide tourists for their own use, provided the export of such goods take place within 12 months of the date of importation or further period as the Commissioner may in exceptional circumstances decide	Full duty

522.06		PRINTED BOOKS, JOURNALS AND PERIODICALS			
522.06	49.00	01.02	20	<p>Printed books, journals and periodicals, not having been imported contrary to the provisions of any law, on which duty amounting to R50 or more has been paid and which, irrespective of having been released from customs control, are proved to the Commissioner -</p> <p>(i) to be legally unsaleable in the Republic because they do not conform to a standard required by law; or</p> <p>(ii) to have been supplied in error or received in an unsaleable condition; or</p> <p>(iii) to have become unsaleable and are being returned to the supplier or are abandoned to the Office; provided such goods, within 24 months of the date of their entry for home consumption -</p> <p>(i) are re-exported under supervision of the Office; or</p> <p>(ii) are accepted back into the custody of the Office after unconditional abandonment to the State and acceptance, in writing by the importer, of the risk and responsibility for the cost of destruction thereof</p>	Full duty

502.00		DAMAGED GOODS AND PARTS OR MATERIALS SALVAGED FROM DESTROYED GOODS NOT IN FREE CIRCULATION ON WHICH DUTY HAS BEEN PAID AS CONTEMPLATED IN CHAPTER 25 TO THE CCA			
502.01	00.00	01.00	Damaged goods		Full duty

SCHEDULE 8 PART 3
MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY

534.00	GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS				
534.00	00.00	01.00	06	Goods on which the duty provided for in Section B of Part 2 of Schedule No. 1 has been paid and which have been incorporated, in unused condition, in any excisable goods manufactured in any special customs and excise warehouse	Not exceeding duty payable per quarter for excise duty purpose

**SCHEDULE 8 PART 4
REFUNDS OF FUEL LEVY**

NOTES:

1. A refund of fuel levy (except the fuel levy specified in fuel levy item 195.30) paid under Schedule No. 5 to the Excise Tariff 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.
2. Any particulars in Column III in this Part in respect of any goods relate to the fuel levy specified in Schedule No. 5 to the Excise Tariff and paid in respect of such goods.

540.00	PETROL, DISTILLATE FUELS AND BIODIESEL USED FOR SPECIFIC PURPOSES				
540.01	PETROL AND DISTILLATE FUELS USED BY DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES MENTIONED IN REBATE ITEMS 406.02, 406.03, 406.05 OR 406.07 OF				
540.01	195.10	01.05	57	Petrol for use by the State President	8,9c/li
540.01	195.10	02.05	51	Distillate fuels for use by the State President	6,7c/li
540.01	195.10	03.05	56	Petrol and distillate fuels used by diplomatic and other foreign representatives	As determined and approved by the Director-General: Department of International Relations and Cooperation
540.01	195.20	01.05	53	Biodiesel for use by the State President	6,7c/li
540.01	195.20	02.05	58	Biodiesel used by diplomatic and other foreign representatives	As determined and approved by the Director-General: Department of International Relations and Cooperation

**SCHEDULE 8 PART 5
DRAWBACKS AND REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS**

NOTES:

550.00	DRAWBACKS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS EXPORTED				
550.01	00.00	01.00	01	Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 on which environmental levy has been paid	Full duty
551.00	REFUNDS OF ENVIRONMENTAL LEVY ON IMPORTED GOODS				
551.01	GOODS ABANDONED OR DESTROYED OF ITEM 532.00				
551.01	00.00	01.00	09	Goods abandoned or destroyed as contemplated in item 532.00 on which environmental levy has been paid	Full duty
551.02	NEW MOTOR VEHICLES EXPORTED TO A BLNS COUNTRY				
551.02	00.00	01.00	56	New motor vehicles in respect of which an environmental levy has been paid that are exported to a BLNS country as defined in rule 54F.01	Full duty
551.03	OTHER ENVIRONMENTAL LEVY GOODS EXPORTED TO A BLNS COUNTRY				
551.03	00.00	01.00	02	Goods (excluding those covered by item 551.02) in respect of which environmental levy has been paid and that are exported to a BLNS country as defined in rule 54F.01	Full duty

SCHEDULE 8 PART 6
DRAWBACKS AND REFUNDS OF HEALTH PROMOTION LEVY ON IMPORTED GOODS

NOTES:

1. For the purposes of Chapter VB of the Act and the provisions of Schedule No. 8 to the Excise Tariff -
 - (a) drawback or refund of health promotion levy on imported goods shall, subject to compliance with any relevant Note or rule be granted as specified in this Part;
 - (b) any provision -
 - (i) in the Notes to Schedule No. 8 to the excise Tariff;
 - (ii) for a drawback of customs duty in respect of goods specified in item 521.00/00.00/01.00, 522.02, 522.03, 522.04 or 522.05;
 - (iii) in the Notes to items 521.00/00.00/01.00 and 522.00;
 - (iv) for a refund of customs duty in respect of goods specified in item 532.00; shall, to the extent that it can be applied and except if otherwise specified in this Part, apply *mutatis mutandis*, for the purpose of a drawback or refund of health promotion levy on such goods.
 - (c) the provisions contemplated in paragraph (b) shall determine entitlement to the drawback or refund of health promotion levy specified in this Part notwithstanding that no customs duty has been paid on the goods concerned.
2.
 - (a) "Full duty" specified in this Part means the health promotion levy paid in terms of the relevant item of Schedule No. 4 to the Excise Tariff less any rebate, refund or drawback of such levy previously granted in respect of the goods.
 - (b) The reference 00.00 in the tariff heading/ health promotion levy columns of this Part in respect of any item thereof, shall, as may be applicable in each case, be deemed to refer to -
 - (i) any tariff heading or subheading or all the tariff headings or subheadings of Schedule No. 1 to the Customs Tariff specified in such column in respect any relevant drawback or refund item of any Part of Schedule No. 8 to the Excise Tariff; or
 - (ii) any health promotion levy item or all the health promotion levy items specified in the said Schedule No. 4 to the Excise Tariff.
3. Whenever any drawback or refund of health promotion levy is claimed as provided in this Part, any prescribed form for such claim must reflect the item applicable as contemplated in Note 1(b) and also reflect the tax type code.
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 rebate item 561.02.

560.00						DRAWBACKS OF HEALTH PROMOTIONAL LEVY ON IMPORTED GOODS EXPORTED					
560.01	00.00	01.00	08	Goods exported in accordance with the provisions of item 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 on which the health promotion levy has been paid	Full duty						
561.00						REFUNDS OF HEALTH PROMOTIONAL LEVY ON IMPORTED GOODS					
561.01						GOODS ABANDONED OR DESTROYED OF ITEM 532.00					
561.01	00.00	01.00	05	Goods abandoned or destroyed as contemplated in item 532.00 on which the health promotion levy has been paid	Full duty						
561.02						OTHER HEALTH PROMOTIONAL LEVY GOODS EXPORTED TO A BLNS COUNTRY					
561.02	00.00	01.00	07	Goods (excluding those covered by item 551.02) in respect of which the health promotion levy has been paid and that are exported to a BLNS country as defined in rule 54F.01	Full duty						

561.03	GOODS IN RESPECT OF WHICH HEALTH PROMOTION LEVY HAS BEEN PAID AND THAT HAVE BEEN USED FOR THE MANUFACTURE OF HEALTH PROMOTION LEVY GOODS				
561.03	00.00	01.00	09	<p>Goods in respect of which health promotion levy has been paid and that have been imported and used:</p> <p>(a) by a licensee of -</p> <p>(i) a warehouse licensed for the manufacture of goods subject to health promotion levy; or</p> <p>(ii) an excise manufacturing warehouse licensed for the manufacture of goods not subject to health promotion levy; and</p> <p>(b) in the manufacture of other goods not subject to health promotion levy.</p> <p>Note:</p> <p>1. The licensee or importer as the case may be shall submit only one claim for a refund in respect of health promotion levy per SAD 500.</p>	Full duty

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