

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

SCHEDULE

By the substitution of Note 8 to Schedule No. 5 with the following:

8. Notwithstanding any provision to the contrary in this Schedule, for the purposes of items 501.00 to 521.00 in Part 1, items 522.02 to 522.06 in Part 2 and items 550.00 to 551.00 of this Schedule, a refund or drawback of duty as contemplated in section 75(1)(c), 54D or 54J, may be granted if the customs procedure code (CPC) applicable to the export as specified in the list published on the SARS website referred to in rule 00.06 and the relevant refund or drawback item are reflected on the export bill of entry or other export clearance declaration: Provided that such a refund or drawback may be granted in circumstances where-
- (a) the Commissioner is satisfied on good grounds shown, that -
 - (i) the refund or drawback item number has been -
 - (aa) omitted from the export bill of entry or clearance declaration in error or due to unforeseeable circumstances; or
 - (bb) inadvertently reflected incorrectly on the export bill of entry or clearance declaration; or
 - (ii) the CPC had been reflected incorrectly on the bill of entry or clearance declaration; and
 - (b) the bill of entry or clearance declaration has been adjusted as contemplated in section 40(3)(a)(i) where paragraph (a)(i) or (ii) applies; and
 - (c) the import clearance declaration of the country of destination is submitted with the application for a refund or a drawback.