

SOUTH AFRICAN REVENUE SERVICE

NO. R. 2093

20 May 2022

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/2/119)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 5 to the said Act is hereby amended, with retrospective effect from 15 March 2019, to the extent set out in the Schedule hereto.


**ENOCH GODONGWANA
MINISTER OF FINANCE**

SCHEDULE

By the insertion of the following Note(s) after Note 6(b) in Part 2 of Schedule No. 5:

7. Refund item 522.02/22.00 shall apply, to alcoholic beverages which have undergone post-manufacturing deterioration (expired stock) as a result of a total ban on the selling of alcohol as published by Notice in the Government Gazette, implemented during the national state of disaster declared in terms of section 27(1) of the National Disaster Management Act, 2002 (Act No. 57 of 2002), by Government Notice No. 313 of 15 March 2020, and are returned to the original importer of the goods for destruction, only if such goods are found to have undergone post-manufacturing deterioration (expired stock) within a period of 12 months after importation and the goods are returned to such importer within this period, provided that -

- (a) this item shall only apply in respect of the following alcoholic beverages returned to the importer in the originally sealed containers:
 - (i) Beer made from malt of heading 22.03;
 - (ii) Other fermented beverages (for example, cider, perry, mead, sake), mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included of heading 22.06; and
 - (iii) Spirituous beverages of subheading 2208.90.
- (b)
 - (i) A written application must be submitted to request approval for the destruction of alcoholic beverages which have undergone post-manufacturing deterioration (expired stock) and approval must be granted prior to destruction;
 - (ii) The granting of such approval is subject to proof of payment of duties; and
 - (iii) The granting of such approval may be subject to any other requirements the Commissioner may specify in writing.
- (c) if the Commissioner approves the application, any alcoholic beverages returned in terms of this item shall be -
 - (i) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and
 - (ii) destroyed under supervision of an officer.
- (d) the importer to which such products are returned for destruction must keep a record which includes at least the following -
 - (i) a detailed description of the goods received including the applicable tariff item;
 - (ii) the quantity received;
 - (iii) the date of receipt;
 - (iv) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned;
 - (v) the delivery note or a credit note under cover of which such products were returned; and
 - (vi) a copy of the original SAD 500 applicable to the importation of the products returned for destruction.

By the substitution of the following Note(s) in Part 2 of Schedule No. 5:

REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED AND IMPORTED GOODS ABANDONED OR DESTROYED

By the insertion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.02	22.00	01.02	22	Alcoholic beverages which, after entry for home consumption and payment of duty, have undergone post-manufacturing deterioration (expired stock) and are returned to the original importer of the goods for destruction, subject to the provisions of the Notes to this Part	Full duty

By the substitution of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.00	GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED AND IMPORTED GOODS ABANDONED OR DESTROYED			<p>NOTES:</p> <ol style="list-style-type: none"> 1. Refund 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 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 refund of duty in terms of the provisions of refund item 522.00 shall - <ol style="list-style-type: none"> (a) be submitted on the prescribed form which shall be duly completed and be supported by - <ol style="list-style-type: none"> (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; and (ii) such evidence of exportation as the Commissioner may require, (b) in case of refund item - <ol style="list-style-type: none"> (i) 522.02 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 for examination; and (ii) 522.03 be lodged with the Controller at whose office the applicable forms DA 63/SAD 500 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. The provisions of rebate item 412.07 shall MUTATIS MUTANDIS apply to the abandonment or destruction of goods obtained under the provisions of refund item 522.02. 5. (a) For the purposes of refund item 522.03 a refund of duty as intended by section 75(1)(c) shall only be granted to a person - <ol style="list-style-type: none"> (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; (b) in the case of goods to be exported by parcel post or from a place where there is no customs and excise office the exporter shall, prior to the export of the goods deliver the said application for refund (form DA 63) to the Controller at the customs and excise office nearest the place from where the goods are to be exported, and the said goods shall not be exported until permission to export has been granted by the Controller. 6. No person shall be granted the refund of duty under refund item 522.04 unless - <ol style="list-style-type: none"> (a) return of the goods to the sender has taken place under the supervision of an officer or post office official and proof of payment of duty on importation has been furnished to the officer or official; and (b) the application for refund is in a form approved by the Commissioner and is supported by a certificate signed by the officer or post office official concerned to the effect that the requirements of paragraph (a) have been complied with. 	