

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, with effect from 30 November 2024, to the extent set out in the Schedule hereto.



ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution 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> <p>(a) in the same condition as imported; or</p> <p>(b) identifiable as the same or equivalent goods to those described on the import documents, provided the applicant for a refund or drawback is -</p> <p>(i) the person who paid the duties on the fuel levy goods; and</p> <p>(ii) the exporter of the fuel levy goods.</p> <p>Notes:</p> <p>1. No payment for a drawback will be granted unless the Commissioner is satisfied that the -</p> <p>(a) exportation of fuel under the provisions of this item shall be subject to the approval of the Controller and he or she may require that such goods be examined and that the containers be sealed by an officer;</p> <p>(b) seal number and the unique consignment reference number is endorsed on the export declaration;</p> <p>(c) proof of payment for the export and the relevant documentation has been furnished;</p> <p>(d) goods have been transported by a licensed remover of goods in bond or a licensed marine remover; and</p> <p>(e) the goods were exported within six (6) months from the date of entry for home consumption.</p>	Full duty