

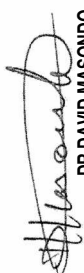
**SOUTH AFRICAN REVENUE SERVICE**

**NO. R. 549**

**25 June 2021**

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/5/114)**

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

  
**DR DAVID MASONDO**  
**DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of Note 5 in Part 5 of Schedule No. 5 with the following:**

5. 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 refund item 561.03.