

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, to the extent set out in the Schedule hereto.



ENOCH GODONGWAWA  
MINISTER OF FINANCE

SCHEDULE

**By the substitution of Note 2 in Part 2 of Schedule No. 5 with the following:**

- 2.
- (a) Any application for a refund of duty in terms of the provisions of refund item 522.00 shall be submitted in accordance with rule 75.26.03(b) read with rule 75.26.04 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; and
    - (ii) such evidence of exportation as the Commissioner may require,

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

- 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 -
    - (i) if the bill of entry for export was, at the time of submission thereof, accompanied by form DA 63;
    - (ii) who, subject to the provisions of section 75(14), submits a general application for refund in accordance with rule 75.26.03(c) read with rule 75.26.04 and any other documents which the Commissioner may require in respect of the intended refund.

By the substitution of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.00				<p><b>GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED AND IMPORTED GOODS ABANDONED OR DESTROYED</b></p> <p><b>NOTES:</b></p> <p>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.</p> <p>2. (a) Any application for a refund of duty in terms of the provisions of refund item 522.00 shall be submitted in accordance with rule 75.26.03(b) read with rule 75.26.04 and be supported by -</p> <p>(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</p> <p>(ii) such evidence of exportation as the Commissioner may require.</p> <p>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.</p> <p>4. The provisions of rebate item 412.07 shall <b>MUTATIS MUTANDIS</b> apply to the abandonment or destruction of goods obtained under the provisions of refund item 522.02.</p> <p>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 -</p> <p>(i) if the bill of entry for export was, at the time of submission thereof, accompanied by form DA 63;</p> <p>(ii) who, subject to the provisions of section 75(14), submits a general application for refund in accordance with rule 75.26.03(c) read with rule 75.26.04 and any other documents which the Commissioner may require in respect of the intended refund;</p> <p>(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.</p> <p>6. No person shall be granted the refund of duty under refund item 522.04 unless -</p> <p>(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</p> <p>(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.</p>	
522.03	00.00	01.00	00	<p>Goods, exceeding R200 in value for each consignment for each consignee, exported for trade purposes, if such goods are-</p> <p>(a) (i) in the same condition as imported; or</p> <p>(ii) in a condition in which the essential character of the imported goods has been retained;</p> <p>(b) identifiable as the same goods described on the import documents, provided an application for a refund supported by the necessary documentary evidence, is submitted in accordance with rule 75.26.03(c) read with rule 75.26.04 within a period of 2 years from the date of entry for home consumption of such goods and provided also that proof is produced in each case that the exporter has been compensated for the goods exported</p>	Full duty