

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 retrospective effect from 22 September 2023**, to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Notes 4 and 5 in Part 4 of Schedule No. 5 with the following:

4.	For the purposes of refund item 541.01, "equivalent goods" means goods entered for home consumption and released from customs control, that are identical in description, quality and technical characteristics to those described on the import documents.
5.	<div><div>(a)</div><div>For the purposes of refund item 541.01 a refund of duty as intended by section 75(1)(c) shall only be granted to a person -</div></div> <div><div>(i)</div><div>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);</div></div> <div><div>(ii)</div><div>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.</div></div>