

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 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) goods were loaded for export and sealed under supervision of an officer (except in the case of a removal of bonded fuel goods as contemplated in rule 21.05A.06(a)(iii) by sea)</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