

**SOUTH AFRICAN REVENUE SERVICE**

No. R.

2013

**DIAMOND EXPORT LEVY (ADMINISTRATION) ACT, 2007 (ACT NO. 14 OF 2007)  
AMENDMENT OF RULES**

Under section 18 of the Diamond Export Levy (Administration) Act, 2007 (Act No. 14 of 2007), the rules published in Government Notice R.1169 of 31 October 2008 are hereby amended to the extent set out in the Schedule hereto. The deletion in Schedule A of rule 14.02 is deemed to have come into operation on 30 September 2009.

**VISVANATHAN PILLAY**

**ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

**SCHEDULE**

(a) By the insertion in Schedule A after rule 4.04 of the following rule:

“4.05 A return levypayer must –

- (a) on discovering that a return submitted by him or her is not correct, forthwith report the error to the Commissioner stating fully the circumstances in which it occurred;
- (b) include payment for any underpayment and interest thereon with that report; and
- (c) comply with such other requirements as the Commissioner may determine.”

(b) By the substitution in Schedule A for rules 10.01 and 10.02 of the following:

“No rules.”

- (c) By the substitution in Schedule A for rule 14.01 of the following rule:  
“14.01 (a) No application for a refund will be considered by the Commissioner unless it is–  
    (i) made on a duly completed form DL 66;  
    (ii) supported by the necessary documentation and other evidence to prove that such a refund is due; and  
    (iii) delivered to an office listed in rule 4.04.  
    (b) If, after considering an application for a refund, the Commissioner is satisfied that a claimant is entitled to a refund of the levy, the Commissioner must pay the refund to the person concerned.”
- (d) By the deletion in Schedule A of rule 14.02
- (e) By the deletion in Schedule A of rule 15.01
- (f) By the substitution in Schedule B under rule 11.01 of the following forms:  
    “(e) DL 163 – Diamond Export Levy Return  
    (f) DL 163A – Total export value for this period  
    (g) DL 163B – Import Credit  
    (h) DL 163C – Relief for Temporary Exports  
    (i) DL 163D – Relief for Election Purchases  
    (k) DL 185 – Registration for Diamond Export Levy”
- (g) By the withdrawal in Schedule B under rule 11.01 of the following forms:  
    “(l) DL 480 – Departmental Diamond Export Levy  
    (m) DL 484 – Voucher of Correction: Departmental”