

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

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 8 to Schedule No. 5 with the following:

8. Notwithstanding any provision to the contrary in this Schedule, for the purposes of items 501.00 to 521.00 in Part 1, items 522.02 to 522.06 in Part 2 and items 550.00 to 551.00 of this Schedule, a refund or drawback of duty as contemplated in section 75(1)(c), 54D or 54J, may be granted if the customs procedure code (CPC) applicable to the export as specified in the list published on the SARS website referred to in rule 00.06 and the relevant refund or drawback item are reflected on the export bill of entry or other export declaration: Provided that applications for a refund or drawback may be considered in exceptional circumstances where-
- (a) the Commissioner is satisfied on good grounds shown, that -
    - (i) the refund or drawback item number has been -
      - (aa) omitted from the export bill of entry or declaration in error or due to unforeseeable circumstances; or
      - (bb) inadvertently reflected incorrectly on the export bill of entry or declaration; or
    - (ii) the CPC had been reflected incorrectly on the bill of entry or declaration; and
  - (b) the bill of entry or declaration has been adjusted as contemplated in -
    - (i) section 40(3)(a)(i)(A) in the case of a correction or insertion of a refund or drawback item number; or
    - (ii) section 40(3)(a)(ii)(bb) in the case of a correction of a CPC; and
  - (c) the applicant has, in addition to any documents normally required to establish entitlement to a refund or drawback, also submitted the following with the application:
    - (i) an affidavit setting out the circumstances in which the omission or error referred to in paragraph (a) occurred, which circumstances must show that the omission or error was committed in good faith;
    - (ii) documents constituting sufficient proof that the goods were exported by the applicant, and that the same goods were imported in the country of destination, including:
      - (aa) a document evidencing that the relevant goods were packed or loaded for export under customs supervision, or physically inspected prior to export; or
      - (bb) the import bill of entry or import declaration accepted and released by the customs authority of the country of destination, together with its supporting documents; or
      - (cc) any other document that the Commissioner considers to be such sufficient proof; and
    - (iii) if any document referred to in subparagraph (ii) is not in English, a certified translation of such document, provided at the cost of the applicant.