

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.

DR DAVID MASONDO
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 a refund or drawback may be granted 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) 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;
 - (b) the mandatory information required on the bill of entry is completed or corrected post export; 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 made in good faith;
 - (ii) any documents constituting sufficient proof that the relevant goods were exported by the applicant, including -
 - (aa) a document evidencing that the goods were packed or loaded for export under customs supervision, or physically inspected prior to export; or
 - (bb) any other documents that the Commissioner considers to be such sufficient proof; and
 - (iii) any documents constituting sufficient proof that the same goods that were exported, were imported in the country of destination, including -
 - (aa) 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
 - (bb) any other documents that the Commissioner considers to be such sufficient proof.