

SOUTH AFRICAN REVENUE SERVICE

NO. R. 2093

20 May 2022

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/2/119)

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 5 to the said Act is hereby amended, with retrospective effect from 15 March 2019, to the extent set out in the Schedule hereto.


ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) after Note 6(b) in Part 2 of Schedule No. 5:

7. Refund item 522.02/22.00 shall apply, to alcoholic beverages which have undergone post-manufacturing deterioration (expired stock) as a result of a total ban on the selling of alcohol as published by Notice in the Government Gazette, implemented during the national state of disaster declared in terms of section 27(1) of the National Disaster Management Act, 2002 (Act No. 57 of 2002), by Government Notice No. 313 of 15 March 2020, and are returned to the original importer of the goods for destruction, only if such goods are found to have undergone post-manufacturing deterioration (expired stock) within a period of 12 months after importation and the goods are returned to such importer within this period, provided that -

- (a) this item shall only apply in respect of the following alcoholic beverages returned to the importer in the originally sealed containers:
- (i) Beer made from malt of heading 22.03;
 - (ii) Other fermented beverages (for example, cider, perry, mead, sake), mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included of heading 22.06; and
 - (iii) Spirituous beverages of subheading 2208.90.
- (b) A written application must be submitted to request approval for the destruction of alcoholic beverages which have undergone post-manufacturing deterioration (expired stock) and approval must be granted prior to destruction;
- (ii) The granting of such approval is subject to proof of payment of duties; and
- (iii) The granting of such approval may be subject to any other requirements the Commissioner may specify in writing.
- (c) if the Commissioner approves the application, any alcoholic beverages returned in terms of this item shall be -
- (i) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and
 - (ii) destroyed under supervision of an officer.
- (d) the importer to which such products are returned for destruction must keep a record which includes at least the following -
- (i) a detailed description of the goods received including the applicable tariff item;
 - (ii) the quantity received;
 - (iii) the date of receipt;
 - (iv) the name or registered business name (if any) and the physical address of the person from whose premises the products concerned were returned;
 - (v) the delivery note or a credit note under cover of which such products were returned; and
 - (vi) a copy of the original SAD 500 applicable to the importation of the products returned for destruction.

By the substitution of the following Note(s) in Part 2 of Schedule No. 5:

REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED AND IMPORTED GOODS ABANDONED OR DESTROYED

By the insertion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.02	22.00	01.02	22	Alcoholic beverages which, after entry for home consumption and payment of duty, have undergone post-manufacturing deterioration (expired stock) and are returned to the original importer of the goods for destruction, subject to the provisions of the Notes to this Part	Full duty

By the substitution of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.00				<p>GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED AND IMPORTED GOODS ABANDONED OR DESTROYED</p> <p>NOTES:</p> <p>1. Refund item 522.00 shall not apply to goods which have already gone into use in the Republic, except where there has been limited use as determined by the Commissioner in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract.</p> <p>2. Any application for a refund of duty in terms of the provisions of refund item 522.00 shall -</p> <p>(a) be submitted on the prescribed form which shall be duly completed and be supported by -</p> <p>(i) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods by the person claiming the refund; and</p> <p>(ii) such evidence of exportation as the Commissioner may require,</p> <p>(b) in case of refund item -</p> <p>(i) 522.02 be lodged with the Controller in whose area of control the importer conducts his or her business and where the relevant goods are being kept at the time for examination; and</p> <p>(ii) 522.03 be lodged with the Controller at whose office the applicable forms DA 63/SAD 500 were accepted.</p> <p>3. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Commissioner and where he or she requires that such goods shall be examined and their containers sealed by an officer, the exporter shall pay the prescribed rates for attendance of such officer.</p> <p>4. The provisions of rebate item 412.07 shall MUTATIS MUTANDIS apply to the abandonment or destruction of goods obtained under the provisions of refund item 522.02.</p> <p>5. (a) For the purposes of refund item 522.03 a refund of duty as intended by section 75(1)(c) shall only be granted to a person -</p> <p>(i) 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);</p> <p>(ii) 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;</p> <p>(b) in the case of goods to be exported by parcel post or from a place where there is no customs and excise office the exporter shall, prior to the export of the goods deliver the said application for refund (form DA 63) to the Controller at the customs and excise office nearest the place from where the goods are to be exported, and the said goods shall not be exported until permission to export has been granted by the Controller.</p> <p>6. No person shall be granted the refund of duty under refund item 522.04 unless -</p> <p>(a) return of the goods to the sender has taken place under the supervision of an officer or post office official and proof of payment of duty on importation has been furnished to the officer or official; and</p> <p>(b) the application for refund is in a form approved by the Commissioner and is supported by a certificate signed by the officer or post office official concerned to the effect that the requirements of paragraph (a) have been complied with.</p>	

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 2093

20 Mei 2022

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/2119)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 5 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 15 Maart 2019, in die mate in die Bylae hierby aangetoon.



ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Opmerking(s) na Opmerking 6(b) tot Deel 2 van Bylae 5:

7. Terugbetaling item 522.02/22.00 sal van toepassing wees, op alkoholiese drank wat na vervaardiging agteruitgang ondergaan het (vervalle voorraad) as gevolg van 'n algehele verbod op die verkoop van alkohol soos deur Kennisgewing in die Staatskoerant gepubliseer is, geïmplementeer tydens die nasionale rampoestand verklaar ingevolge artikel 27(1) van die Nasionale Rampbestuurwet, 2002 (Wet No. 57 van 2002) deur Goewernements Kennisgewing No. 313 van 15 Maart 2020, en teruggestuur word aan die oorspronklike invoerder van die goedere vir vernietiging, slegs indien sodanige produkte gevind word om na vervaardigings agteruitgang te ondergaan het (vervalle voorraad) binne 'n tydperk van 12 maande na invoer en dié goedere teruggestuur word aan sodanige invoerder binne hierdie tydperk, met dien verstande dat
- (a) hierdie item sal slegs van toepassing wees ten opsigte van die volgende alkoholiese drankte teruggestuur aan die invoerder in die oorspronklike verseëde houers:
- (i) Bier van mout gemaak van pos 22.03;
- (ii) Ander gegiste drankte (byvoorbeeld, appelsider, peersider, mee, sake), mengsels van gegiste drankte en mengsels van nie-alkoholiese drankte, nie anders vermeld of ingesluit nie; en
- (iii) Spiritusdranke van subpos 2208.90.
- (b)
- (i) 'n Geskrewe aansoek moet voorgelê word om goedkeuring te versoek vir die vernietiging van alkoholiese drankte wat na vervaardiging agteruitgang ondergaan het (vervalle voorraad) en goedkeuring moet verleen word voor die vernietiging;
- (ii) Die verleen van sodanige goedkeuring is onderworpe aan die bewys van die betaling van regte; en
- (iii) Die verleen van sodanige goedkeuring mag onderworpe wees aan enige ander vereistes wat die Kommissaris skriftelik mag spesifiseer.
- (c) as die Kommissaris die aansoek goedkeur, sal enige alkoholiese drankte teruggestuur ingevolge hierdie item -
- (i) ongeskonde en heeltemal apart van enige ander goedere of materiaal gehou word tot dit ondersoek en uitgeken word deur 'n beampte; en
- (ii) vernietig word onder toesig van 'n beampte.
- (d) die invoerder aan wie sodanige produkte teruggestuur word vir vernietiging moet rekord hou wat minstens die volgende insluit -
- (i) 'n gedetailleerde beskrywing van die goedere ontvang met inbegrip van die toepasslike tarief item;
- (ii) die hoeveelheid ontvang;
- (iii) die datum van ontvangs;
- (iv) die naam of geregistreerde besighedsnaam (indien enige) en die fisiese adres van die persoon van wie se perseel die betrokke produkte teruggestuur was;
- (v) die aflewingsnota of 'n kredietnota onder dekking waarvan sodanige produkte teruggestuur was; en
- (vi) 'n afskrif van die oorspronklike SAD 500 van toepassing op die invoer van die produkte teruggestuur vir vernietiging.

Deur die vervanging van die volgende Nota(s) in Deel 2 van Bylae No. 5:

TERUGBETALING VAN DOEANEREGTE OP GOEDERE UITGEOER IN DIESELFDE TOESTAND AS INGEOER EN INGEOERDE GOEDERE PRYSGEGEE OF VERNIETIG

Deur die invoeging van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
522.02	22.00	01.02	22	Alkoholiese drank wat, na klaring vir binnelandse gebruik en betaling van reg, na vervaardigings agteruitgang ondergaan het (vervalle voorraad) en teruggestuur word aan die oorspronklike invoerder van die goedere vir vernietiging, onderhewig aan die voorstelings van die Opmerkings by hierdie Deel	Volle reg

Deur die vervanging van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
522.00				<p>GOEDERE UITGEVOER IN DIESELFDE TOESTAND AS BY INVOER EN INGEVOERDE GOEDERE PRYSGEGEE OF VERNIETIG</p> <p>OPMERKINGS:</p> <ol style="list-style-type: none"> 1. Item 522.00 is nie van toepassing op goedere wat reeds in die Republiek in gebruik gegaan het nie, behalwe in gevalle waar daar beperkte gebruik was soos deur die Kommissaris bepaal en sodanige gebruik onontbeerlik is om enige inherente fout te openbaar of om vas te stel dat die goedere nie aan die voorwaardes van die kontrak voldoen nie. 2. Enige aansoek om 'n terugbetaling van reg ooreenkomstig die bepaling van terugbetalingitem 522.00 moet - <ol style="list-style-type: none"> (a) op die voorgeskrewe vorm, wat behoorlik ingevul moet word, voorgelê word en gesteun word deur - (i) 'n afskrif van die klaringsbriëf met betrekking tot die invoer van sodanige goedere of bykomstige bewyse van die betaling van reg op en die identiteit van sodanige goedere deur die persoon wat die terugbetaling eis; en (ii) sodanige bewys van uitvoer wat die Kommissaris verlang; (b) in die geval van terugbetalingitem - (i) 522.02 by die Kontroleur in wie se beheergebied die invoerder sy of haar besigheid bedryf en waar die betrokke goedere op daardie tydstip vir ondersoek gehou word, ingedien word; en (ii) 522.03 by die Kontroleur by wie se kantoor die toepaslike vorms DA 63/SAD 500 aanvaar is, ingedien word. <ol style="list-style-type: none"> 3. Uitvoer van enige goedere kragtens die bepaling van terugbetalingitem 522.00 is onderhewig aan die Kommissaris se goedkeuring en waar hy of sy verlang dat sodanige goedere of die houters daarvan deur 'n beampte verseël moet word, moet die uitvoerder vir die diens van sodanige beampte teen die voorgeskrewe skale betaal. 4. Die bepaling van kortingitem 412.07 is MUTATIS MUTANDIS van toepassing op die prysgawe of vernietiging van die goedere kragtens die bepaling van terugbetalingitem 522.02 verkry. 5. (a) Vir die doeleindes van terugbetalingitem 522.03 word 'n terugbetaling van reg soos bedoel in artikel 75(1)(c) slegs toegestaan aan 'n persoon - <ol style="list-style-type: none"> (i) indien die uitvoerklaringsbriëf ten tye van voorlegging daarvan vergesel is deur 'n aansoek om terugbetaling in die voorgeskrewe vorm (vorm DA63) (ii) wat, behoudens die bepaling van artikel 75(14), 'n algemene aansoek om terugbetaling (vorm DA 66) tesame met die aansoek om terugbetaling (vorm DA 63) en enige ander dokumente wat die Kommissaris in verband met die beoogde terugbetaling vereis, indien; (b) in die geval van goedere wat per pakketpos of van 'n plek waar daar geen doeane- en aksynskantoor is nie, uitgevoer gaan word, moet die uitvoerder voor die uitvoer van die goedere, gemelde aansoek om terugbetaling (vorm DA 63) aan die Kontroleur by die naaste doeane- en aksynskantoor naaste aan die plek van waar die goedere uitgevoer gaan word lewer, en bedoelde goedere moet nie uitgevoer word voordat toestemming om uit te voer deur die Kontroleur verleen is nie. <ol style="list-style-type: none"> 6. Niemand word die terugbetaling van reg onder terugbetalingitem 522.04 toegestaan nie, tensy - <ol style="list-style-type: none"> (a) terugsending van die goedere na die afsender onder toesig van 'n beampte of poskantoorbeampte plaasgevind het, en bewys van betaling van reg by invoer, aan beamptes gelewer is; en (b) die aansoek om terugbetaling in 'n Kommissaris goedgekeurde vorm is, en gestaaf word deur 'n sertifikaat onderteken deur die betrokke beampte of poskantoorbeampte, met die strekking dat die vereistes van paragraaf (a) nagekom is. 	