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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3884

15 September 2023

GENERAL EXPLANATORY NOTE:

- [] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules
- _____ Words that are underlined with a solid line, indicate insertions in the existing rules

SOUTH AFRICAN REVENUE SERVICE**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES**

Under sections 59A, 60, 64F, 75, 101A and 120 of the Customs and Excise Act, 1964 (Act No. 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with effect from 15 September 2023**.

**EDWARD CHRISTIAN KIESWETTER****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE****Amendment of rule 59A.06A**

1. Rule 59A.06A is hereby amended by the substitution for subparagraph (vi) of paragraph (b) of the following subparagraph:

- “(vi) in the case of a disclosure referred to in subparagraph (v)(aa), whether the other party to the customs and excise relationship is authorised by the registered person to—

- (aa) use the customs and excise client number of the registered person on documents submitted by that party to the Commissioner on behalf of the registered person;
- (bb) submit refund or drawback applications on behalf of the registered person; **[or]**
- (cc) apply for a duty deferment benefit on behalf of the registered person, or operate on a deferment account of the registered person, if that person is a deferment benefit holder~~[.]~~; or
- (dd) receive payment for a drawback or refund contemplated in Schedule No. 5 on behalf of the registered person.

Amendment of rule 60.06A

2. Rule 60.06A is hereby amended by the substitution for paragraph (vi) of paragraph (b) of the following subparagraph:

- “(vi) in the case of a disclosure referred to in subparagraph (v)(aa), whether the other party to the customs and excise relationship is authorised by the licensee to—
- (aa) use the customs and excise client number of the licensee on documents submitted by that party to the Commissioner on behalf of the licensee;
 - (bb) submit refund or drawback applications on behalf of the licensee **[: or]**
 - (cc) apply for a duty deferment benefit on behalf of the licensee, or operate on a deferment account of the licensee, if that person is a deferment benefit holder~~[.]~~; or
 - (dd) receive payment for a drawback or refund contemplated in Schedule No. 5 on behalf of the licensee.

Amendment of rule 64F.07

3. Rule 64F.07 is hereby amended –

- (a) by the substitution in paragraph (b) for the words preceding subparagraph (i) of the following words:

“(b) Any such application must be made on the electronic equivalent of form DA 66 submitted as required in rule 75.26.03, read with rule 75.26.04,

and **[must be]** the following supporting documents must at the time of application be submitted: [supported by –]; and

- (b) by the addition in paragraph (b) of the word “and” at the end of subparagraph (ii).

Insertion of rules

4. The following rules are hereby inserted after rule 75.25:

“75.26 The rules numbered 75.26 followed by further digits relate to the submission of applications for drawbacks and refunds contemplated in Schedule No. 5, and for refunds contemplated in Schedule No. 6 to the Act through eFiling or through the electronic data interchange system (EDI)”

Definitions

75.26.01 For the purposes of these rules, any word or expression to which a meaning has been assigned in the Act shall bear the meaning so assigned and unless otherwise specified or the context otherwise indicates –

“Customs and Excise Office” means a Customs and Excise Office as indicated on the SARS website, where applications contemplated in these rules may be submitted;

“electronic data interchange” or “EDI” means the electronic transfer from computer to computer of information using an agreed standard to structure the information;

“eFiling” means a SARS software application available on the SARS website which enables SARS and registered electronic users to generate and deliver electronic filing transactions, and any grammatical derivative has a corresponding meaning;

“form DA 63”, “form DA 64” or “form DA 66” respectively, means the electronic equivalent of the relevant prescribed form to

be used for purposes of eFiling or EDI, unless expressly stated otherwise; and

“these rules” means the rules contemplated in rule 75.26.

Persons submitting applications in terms of these rules to be registered electronic users

75.26.02 A person submitting an application in accordance with rule 75.26.03(a) must be registered, depending on the mode of electronic submission selected, as an electronic user for—
(a) eFiling as contemplated in rule 59A.01A(b)(iB); or
(b) electronic data interchange (EDI) as contemplated in rule 101A.02(3).

Applications for drawbacks and refunds in Schedule No. 5 and refunds in Schedule No. 6 that must be submitted electronically

75.26.03 (a) An application for a drawback or refund relating to the items in Schedules No. 5 and 6 referred to in this rule must, subject to rule 75.26.04, be made electronically by submitting the relevant electronic form and supporting documents through either eFiling or EDI.

(b) Form DA 66 together with form DA 64 must be submitted in accordance with paragraph (a) in respect of applications for drawbacks or refunds, as the case may be, relating to the items in Schedule No. 5, subject to paragraph (c).

(c) (i) Form DA 66, together with form DA 63 reflecting the information as certified by the Controller in the paper format of form DA 63, must be submitted in accordance with paragraph (a) in respect of applications for drawbacks or refunds, as the case

may be, relating to the following items in Schedule No. 5:

(aa) 522.03; and

(bb) 522.05 and 522.06.

(ii) Form DA 63, as certified by the Controller in paper format, must at the time of application be submitted as a supporting document to the application referred to in subparagraph (i).

(d) Form DA 66 must be submitted in accordance with paragraph (a) in respect of applications for refunds relating to the following items in Schedule No. 6:

(i) 671.09 and 671.11;

(ii) 623.25;

(iii) 691.02 and 691.03;

(iv) 691.05 and 691.06; and

(v) 681.04, 681.05 and 681.06.

Submission of applications dealt with in these rules in the event of systems failure

75.26.04 When, in the event of a systems failure, an electronic user referred to in rule 76.26.02 cannot submit an application for a drawback or refund dealt with in these rules electronically as required in terms of rule 75.26.03, such application may be made at a Customs and Excise Office by manual submission of the of the relevant prescribed form in paper format, printed from the SARS website, as well as any supporting documents as may be required for the relevant application.

Communication through eFiling for purposes of applying for drawbacks and refunds

75.26.05 (a) The rules for electronic communication published in terms of section 255 of the Tax Administration Act by Government Notice No. 644 dated 25 August 2014, apply for purposes of electronic communication through eFiling as contemplated in these rules, subject to paragraph (b).

(b) The rules for electronic communication referred to in paragraph (a) apply with any necessary changes as the context may require, and in such application any reference in those rules to –

- (i) a tax Act must be read as including a reference to the Customs and Excise Act or the rules thereunder;
- (ii) an electronic filing system must be read as including a reference to eFiling for purposes of submission of applications for drawbacks and refunds and related messages in terms of these rules;
- (iii) an electronic filing transaction must be read as including a reference to submission of an application for a drawback or refund in terms of these rules;
- (iv) an electronic communicator or registered electronic user must be read as including a reference to an importer, exporter or any other person entitled to claim a drawback or refund, registered in terms of section 59A as an electronic user for eFiling;
- (v) a registered tax practitioner must be read as including a reference to a person registered in terms of section 59A as an electronic user for eFiling and who is authorised to submit applications for drawbacks and refunds dealt with in these rules electronically as a clearing agent, registered agent or other representative on behalf of another; and
- (vi) a taxpayer must be read as including a reference to a registered importer, exporter or any other person entitled to claim a drawback or refund.

- (c) In the event of any inconsistency between a provision of the rules under section 75 and the rules for electronic communication referred to in paragraph (a), the provision of the former prevails.

Communication through the electronic data interchange system (EDI) for purposes of applying for drawbacks and refunds

75.26.06 The rules under section 101A apply for purposes of electronic communication through EDI as contemplated in these rules.

Transitional arrangements

75.26.07 (a) An application for a drawback or refund dealt with in these rules submitted manually in paper format prior to the effective date of these rules, must be considered in accordance with the process for manual submissions, subject to paragraph (b).

(b) Where it is determined during consideration of an application contemplated in paragraph (a) that a new application must be submitted, such application must be submitted either through eFiling or EDI, in accordance with rule 75.26.03.”.

Amendment of rule 101A(2)

5. Rule 101A.01A(2) is hereby amended by-

- (a) the substitution for the heading of the following heading:
“Mandatory electronic communication of reports, **[and]** declarations and certain applications”;
- (b) the deletion in paragraph (a) of the word “and” at the end of subparagraph (i);
- (c) the substitution in paragraph (a) for the full stop at the end of subparagraph (v) of the expression “; and”;
- (d) the addition in paragraph (a) after subparagraph (v) of the following subparagraph:

- “(vi) if submission through EDI is selected in terms of rule 75.26.03, applications for drawbacks and refunds in Schedule No. 5 and refunds in Schedule No. 6 contemplated in that rule by a person entitled to submit such application terms of the provisions of this Act.”;
- (e) the substitution for paragraph (b) of the following paragraph:
- “(b) Every person contemplated in paragraphs (a)(i) to ~~[(v)]vi~~ that is required to submit a report **[or]**, declaration or application electronically to the Commissioner must register as a user in accordance with the provisions of rule 101A and comply with the rules made thereunder.”; and
- (c) the addition after paragraph (d) of the following paragraph:
- “(d) These rules are applicable to any application for drawbacks and refunds contemplated in rule 75.26 submitted through the electronic data interchange system (EDI), on or after the effective date of the rules numbered 75.26.”.

Amendment to the Schedule to the Rules

6. (a) Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:
- “DA 63 Application for refund – Export for trade purposes of imported duty paid goods (Refund item 522.03)
- DA 64 Application for drawback/refund
- DA 66 General Application for drawback/refund”.
- (b) Item 202.01 is hereby amended –
- (i) by the substitution for the words in subitem 02 preceding paragraph (a) of the following words:
- “02. in respect of forms **[DA 63, DA 64,]** SAD 504, SAD 506, SAD 514, SAD 551, SAD 554, SAD 601, SAD 604, SAD 611 and SAD 614, must –”; and
- (ii) by the deletion of subitem 03.

[illegible]

DA 66



**SOUTH AFRICAN REVENUE SERVICE:
GENERAL APPLICATION FOR DRAWBACK / REFUND**

A. FOR COMPLETION BY CONTROLLER OF CUSTOMS AND EXCISE

A1: Approval by Controller

Alphabetical district office code	 <i>Name of Refund Officer</i>	 <i>Signature of Refund Officer</i>
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A2: Claim particulars

Date of receipt	Date of receipt	Date of receipt	Date of receipt	Claim date and number
-----------------	-----------------	-----------------	-----------------	-----------------------

B. FOR COMPLETION BY APPLICANT

B1: Applicant information

Name	Code No.
Address	
Name of Bank:	
Branch Name:	Branch Code:
Type of Account:	Account number:

B2: * ☐ Importer ☐ Owner ☐ Exporter information (mark one block with an X)

Name	Code No.
Address	For *applicant's / importer's / owner's / exporter's use:

B3: Summary of amount(s) claimed

Type of duty/revenue	Rand	Cent	Type of duty/revenue	Rand	Cent
Customs Duty			Excise Duty		
Anti-Dumping Duty			Duty: Sch. 1 Part 2B		
**VAT			Other		
Total amount claimed					

B4: Particulars of document under cover of which payment was made

Form No. (e.g. SAD500)	Customs Declaration CPC (e.g. A 11-00)
MRN	
Date on which payment was effected	Alphabetical district office code

C. FOR COMPLETION BY BOOKKEEPING (H/O)

Financial Voucher No.	Electronic Fund Transfer No.	Cheque No.	Financial Voucher / Cheque / EFT Date
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* Delete which is not applicable

** VAT means value added tax paid in terms of the Value Added Tax Act, 1991 (Act No. 89 of 1991).

B. FOR COMPLETION BY APPLICANT (continue from page 1)**B5: Type of Refund****Please indicate the type of refund with an "X" in the appropriate box**

Overplus		General refunds i.t.o. section 76	
Drawback (Part 1, Schedule 5)		Committed an error in calculating duty	
Goods exported in the same condition as imported (Part 2 Schedule 5)		Assessed duty on value higher than value for duty purposes	
(Part 3 Schedule 5)	Goods destroyed in unavoidable circumstances	Incorrect tariff classification / tariff determination under section 47 (9)	
	Goods abandoned	Goods having been damaged, destroyed or irrecoverably lost prior to release	
	Goods used for the manufacture of excisable goods	Short landed, short shipped or short packed goods	
Refund by Licensed Distributor		Adjustment of bill of entry i.t.o. section 40 (3)	
Refund of excise duty (Schedule 6)		Other (please specify):	
Drawback of excise duty (Schedule 6)			

B6: Documents to prove claim

The following documents to prove this claim are attached to page 3:

B7: Indemnity

In consideration of this claim being paid *I / we (Applicant),
 herein represented by (Person's full name),
 in *his / her capacity as, *he / she being duly authorised to furnish this
 indemnity, hereby agree and undertake to hold harmless and keep indemnified the Office of the Commissioner for the South African Revenue
 Service against any claim, loss or damage, cost and expenses, arising from any cause whatsoever which may be made against, or sustained or
 incurred by the said office, as a result of payment of this claim.

Signed on this..... day of the month (ccyy)

At (Place)

Signature

B8: Grounds for claim

Important note:- It is of the utmost importance that the reasons advanced for this claim be fully motivated and set out hereunder. It is
 incumbent upon the applicant to explain clearly why a refund is due and to ensure that the claim is proved by means of other supporting
 documents. If these requirements are not strictly adhered to, the claim will be rejected and may become time-expired.

I, (Person's full name),
 on behalf of the (Applicant's name)

declare that I am duly authorised to make this declaration; that the grounds for this claim and the particulars entered herein and which are
 referred to, are true and correct and that the applicant is entitled to a refund of the amount hereby claimed.

Signed on this day of the month (ccyy)

At (Place)

Signature

* Delete which is not applicable

B9: Details of amounts claimed as per supporting documents per allocation code

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A3: Query to applicant

This refund claim cannot be entertained for the under-mentioned reasons. If this claim is re-submitted, you should use the same refund jacket and lodge it with the Controller of Customs and Excise.

Your attention is invited to sections 75(14), 76(4) and 76B of the Act and item 522.03 of Schedule No. 5 in regard to the prescriptive period in which claims may be lodged.

[illegible]

D1: Query to Controller

[illegible]

D2: Approval of claim

Audited by:

Date:

Signature

Approved by:

Date:

Signature

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3885

15 September 2023

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/1/125)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 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 Note 5 in Part 1 of Schedule No. 5 with the following:

5. Any application for a drawback of duty shall be submitted in accordance with rule 75.26.03(a) and (b) read with rule 75.26.04.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 3885

15 September 2023

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/1/125)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 5 by bogenoemde Wet hiermee gewysig, in die mate in die Bylae hierby aangeleen.



**ENOCH GODONGWANA
MINISTER VAN FINANSIES**

BYLAE

Deur Note 5 in Deel 1 van Bylae No. 5 met die volgende te vervang:

5. Enige aansoek vir teruggewe van reg sal voorgelê word in ooreenstemming met reël 75.26.03(a) en (b) gelees met reël 75.26.04.

SOUTH AFRICAN REVENUE SERVICE

NO. R. 3886

15 September 2023

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/2/126)

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, to the extent set out in the Schedule hereto.


ENOCH GODONGWAWA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 2 in Part 2 of Schedule No. 5 with the following:

2.

- (a) Any application for a refund of duty in terms of the provisions of refund item 522.00 shall be submitted in accordance with rule 75.26.03(b) read with rule 75.26.04 and be supported by -
- (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
- (ii) such evidence of exportation as the Commissioner may require,

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

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 -
- (i) if the bill of entry for export was, at the time of submission thereof, accompanied by form DA 63;
- (ii) who, subject to the provisions of section 75(14), submits a general application for refund in accordance with rule 75.26.03(c) read with rule 75.26.04 and any other documents which the Commissioner may require in respect of the intended refund.

By the substitution of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
522.00	GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED AND IMPORTED GOODS ABANDONED OR DESTROYED NOTES: 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. 2. (a) Any application for a refund of duty in terms of the provisions of refund item 522.00 shall be submitted in accordance with rule 75.26.03(b) read with rule 75.26.04 and be supported by - (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 (ii) such evidence of exportation as the Commissioner may require. 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. 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. 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 - (i) if the bill of entry for export was, at the time of submission thereof, accompanied by form DA 63; (ii) who, subject to the provisions of section 75(14), submits a general application for refund in accordance with rule 75.26.03(c) read with rule 75.26.04 and any other documents which the Commissioner may require in respect of the intended refund; (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. 6. No person shall be granted the refund of duty under refund item 522.04 unless - (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 (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.				
522.03	00.00	01.00	00	Goods, exceeding R200 in value for each consignment for each consignee, exported for trade purposes, if such goods are- (a) (i) in the same condition as imported; or (ii) in a condition in which the essential character of the imported goods has been retained; (b) identifiable as the same goods described on the import documents, provided an application for a refund supported by the necessary documentary evidence, is submitted in accordance with rule 75.26.03(c) read with rule 75.26.04 within a period of 2 years from the date of entry for home consumption of such goods and provided also that proof is produced in each case that the exporter has been compensated for the goods exported	Full duty

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 3886

15 September 2023

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/2/126)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 5 by bogenoemde Wet hiemeer gewysig, in die mate in die Bylae hierby aangeleen.


ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur Opmerking 2 in Deel 2 van Bylae No. 5 met die volgende te vervang:

2.

- (a) Enige aansoek om terugbetaling van reg ingevolge die die voorsienings van terugbetalingsitem 522.00 sal voorgelê word in ooreenstemming met reël 75.26.03(b) gelees met reël 75.26.04 en sal ondersteun word deur -
- (i) 'n afskrif van die klaringbrief met betrekking tot die invoer van sodanige goedere of sodanige ander addisionele bewys 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 mag vereis.

Deur Opmerking 5(a) in Deel 2 van Bylae No. 5 met die volgende te vervang:

5.

- (a) Vir die doeleindes van terugbetalingsitem 522.03 sal 'n terugbetaling van reg soos beoog deur artikel 75(1)(c) slegs toegestaan word aan 'n persoon --
- (i) indien die klaringbrief vir uitvoer, ten tye van voorlegging daarvan, vergesel is deur vorm DA 63;
 - (ii) wie, behoudens die bepalings van artikel 75(14), 'n algemene aansoek om terugbetaling voorlê in ooreenstemming met reël 75.26.03(c) gelees met reël 75.26.04 en enige ander dokumente wat die Kommissaris ten opsigte van die beoogde terugbetaling mag vereis;

Deur die vervanging van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
522.00				GOEDERE UITGEVOER IN DIESELFDE TOESTAND AS BY INVOER EN INGEVOERDE GOEDERE PRYSGEGEE OF VERNIETIG OPMERKINGS: 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 sal voorgelê word in ooreenstemming met reël 75.26.03(b) gelees met reël 75.26.04 en ondersteun word deur; (i) 'n afskrif van die klaringsbrief 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. 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 houers 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 (i) indien die klaringsbrief vir uitvoer, ten tye van voorlegging daarvan, vergesel is deur vorm DA 63; (ii) wie, behoudens die bepaling van artikel 75(14), 'n algemene aansoek om terugbetaling voorlê in ooreenstemming met reël 75.26.03(c) gelees met reël 75.26.04 en enige ander dokumente wat die Kommissaris ten opsigte van die beoogde terugbetaling mag vereis; (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. 6. Niemand word die terugbetaling van reg onder terugbetalingitem 522.04 toegestaan nie, tensy - (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.	
522.03	00.00	01.00	00	Goedere, ter waarde van meer as R200 vir elke besending vir elke geadresseerde, vir handelsdoeleindes uitgevoer, indien sodanige goedere- (a) (i) in dieselfde toestand is as ingevoer: of (ii) in toestand is waarin die wesenlike karakter van die ingevoerde goedere behou word; (b) identificeerbaar is as dieselfde goedere op die invoer dokumente beskryf, met dien verstande dat aansoek om terugbetaling ondersteun deur die noodsaaklike dokumente voorgelê word in ooreenstemming met reël 75.26.03(c) gelees met reël 75.26.04 binne tydperk van 2 jaar na die datum van klaring vir binnelandse gebruik van sodanige goedere en met dien verstande ook dat bewyse voorgelê word in elke geval dat die uitvoerder vergoed word vir die goedere uitgevoer.	Volle reg

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