

SOUTH AFRICAN REVENUE SERVICE

NO. R. 2171

17 June 2022

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/120)**

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.



**ENOCH GODONGWANA
MINISTER OF FINANCE**

SCHEDULE

By the substitution of Note 13 in Schedule No. 5 with the following:

13. A refund of the fuel levy specified in item 540.00 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such item, unless the Commissioner authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case.

SUID-AFRIKAANSE INKOMSTEDIENS

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**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/120)**

Kragtens artikel 75 van die Doeane- en Aktynswet, 1964, word Bylae No. 5 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangebon.


**ENOCH GODONGWANA
MINISTER VAN FINANSIES**

BYLAE

Deur die invoeging van die volgende Opmerking(s) na Note 13 in Bylae No. 5:

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| <p>13. 'n Terugbetaling van brandstofheffing in item 540.00 sal slegs betaal word aan die persoon wat die bedoelde goedere aangekoop en gebruik het vir doeleindes vermeld in sodanige item, behalwe as die Kommissaris betaling van sodanige terugbetaling aan enige ander persoon magtig by nakoming van sodanige voorwaardes as wat hy in elke geval mag voorskryf.</p> |
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