



30 April 2024

**To: The South African Revenue Service**

Lehae La SARS  
299 Bronkhorst Street  
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**Via email:** SARS: [technicaltariff@sars.gov.za](mailto:technicaltariff@sars.gov.za)

**RE: COMMENTS ON THE DRAFT AMENDMENT TO SCHEDULE 5 OF THE CUSTOMS AND EXCISE ACT – INSERTION OF NOTE 8**

Dear Colleagues,

We set out below brief comments from the SAIT Tax Technical department regarding the substitution of Note 8 in Schedule No. 5 to the Customs and Excise Act, No. 91 1964 (**draft amendment**).

**Comments**

Our understating is that the draft amendment relates to the insertion of Item 541.01 which is to provide for specific drawbacks and refunds of customs duties paid on imported fuel levy goods upon the subsequent export or removal thereof to BELN.

The SAIT Technical team has reviewed the commentary request relating hereto. Upon a review thereof, we are in unanimous agreement and are in alignment with the proposed insertion of item 541.01 as well as SARS' rationale, therefore. In our view this insertion will enable clients who at the time of export, failed to perform the requisite clearing processes, a means to still submit a claim. We therefore welcome this amendment that will impact exporters in a positive way.

We wish to submit no comments at this time and are relying on the proposals that SARS has put forward in the draft amendment.

**Conclusion**

We appreciate the opportunity to comment. Please do not hesitate to contact us should you require further information.

Yours faithfully,  
**SAIT Tax Technical**

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