

EXCISE DUTY ACT
(No. 34 of 2018)

EXCISE DUTY AMENDMENT OF SCHEDULE (No. 19) NOTICE, 2023
(Published on 29th December, 2023)

IN EXERCISE of the power conferred on the Minister of Finance by sections 53 and 54 of the Excise Duty Act, the said Act is hereby amended to the extent set out in the Schedule hereto:

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 electronically through Customs Management System (CMS) and be supported by –
- i) a copy of the bill of entry relating to the importation of such goods or such 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 General 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 7 (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 SAD 500;
 - ii) who, subject to the provisions of section 71 (28) submits a general application for refund through CMS and any other documents which the Commissioner General 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				<p>GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED AND IMPORTED GOODS ABANDONED OR DESTROYED NOTES:</p> <ol style="list-style-type: none"> 1. Refund item 522.00 shall not apply to goods which have already gone into use in the country except where there has been limited use as determined by the Commissioner General 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 through CMS and supported by: <ol style="list-style-type: none"> (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 General may require. 3. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Commissioner General 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 shall only be granted to a person – <ol style="list-style-type: none"> (i) if the bill of entry for export was, at the time of submission thereof, accompanied by form SAD 500; (ii) who, subject to the provisions of section 71 (28), submits a general application for refund through CMS and any other documents which the Commissioner General may require in respect of the intended refund; <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 SAD 500) to the Customs Manager at the customs and excise office nearest to 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 Customer Manager.</p> 6. No person shall be granted the refund of duty under refund item 522.04 unless – <ol style="list-style-type: none"> (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 General 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. 	

Refund Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
522.03	00.00	01.00	00	Goods, exceeding UA200 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 through CMS 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

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 electronically through CMS.

MADE this 13th day of December, 2023.

PEGGY O. SERAME,
Minister of Finance.