

Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette

No. 11298

Regulasiekoerant

Vol. 672

25

June
Junie

2021

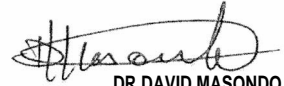
No. 44759

Contents

<i>No.</i>		<i>Gazette No.</i>	<i>Page No.</i>
GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS			
South African Revenue Service / Suid-Afrikaanse Inkomstediens			
R. 548	Customs and Excise Act, 1964: Amendment of Schedule No. 5 (No. 5/6/115)	44759	13
R. 548	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 5 (No. 5/6/115)	44759	14
R. 549	Customs and Excise Act, 1964: Amendment of Part 5 to Schedule No. 5 (No. 5/5/114).....	44759	15
R. 549	Doeane- en Aksynswet, 1964: Wysiging van Deel 5 van Bylae No. 5 (No. 5/5/114)	44759	16
R. 550	Customs and Excise Act, 1964: Amendment of Part 1 of Schedule No. 4 (No. 4/1/378)	44759	17
R. 550	Doeane- en Aksynswet, 1964: Wysiging van Deel 1 van Bylae No. 4 (No. 4/1/378).....	44759	18
R. 551	Customs and Excise Act, 1964: Amendment of Part 3 to Schedule No. 5 (No. 5/3/113).....	44759	19
R. 551	Doeane- en Aksynswet, 1964: Wysiging van Deel 3 van Bylae No. 5 (No. 5/3/113)	44759	21
R. 552	Customs and Excise Act, 1964: Amendment of Part 1 of Schedule No. 3 (No. 3/1/733)	44759	23
R. 552	Doeane- en Aksynswet, 1964: Wysiging van Deel 1 van Bylae No. 3 (No. 3/1/733).....	44759	31
R. 553	Customs and Excise Act, 1964: Amendment of Part 2 of Schedule No. 4 (No. 4/2/377)	44759	39
R. 553	Doeane- en Aksynswet, 1964: Wysiging van Deel 2 van Bylae No. 4 (No. 4/2/377).....	44759	42
R. 554	Customs and Excise Act, 1964: Amendment of Part 1 of Schedule No. 1 (No. 1/1/1671)	44759	44
R. 554	Doeane- en Aksynswet, 1964: Wysiging van Deel 1 van Bylae No. 1 (No. 1/1/1671).....	44759	45

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/6/115)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 6 of Schedule No. 5 to the said Act is hereby amended to the extent set out in the Schedule hereto.


DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 4 in Part 6 of Schedule No. 5 with the following:

4. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall *mutatis mutandis* apply, to goods exported in terms of refund item 561.02.

NO. R. 548

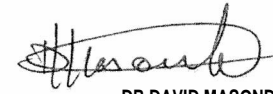
25 June 2021

SOUTH AFRICAN REVENUE SERVICE

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/6/115)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 6 van Bylae No. 5 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



**DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES**

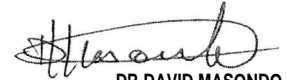
BYLAE

Deur Note 4 in Deel 6 van Bylae No. 5 met die volgende te vervang:

- | | |
|----|--|
| 4. | Die voorsienings vir die Opmerkings in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 of 522.05 gespesifiseer sal <i>mutatis mutandis</i> van toepassing wees, op goedere uitgevoer ingevolge terugbetaling item 561.02. |
|----|--|

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/5/114)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 5 of Schedule No. 5 to the said Act is hereby amended to the extent set out in the Schedule hereto.


DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

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

5. The provisions of the notes specified in items 521.00/00.00/01.00, 522.00, 522.03, 522.04 or 522.05 shall *mutatis mutandis* apply, to goods exported in terms of refund item 551.03.

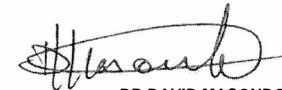
NO. R. 549

SOUTH AFRICAN REVENUE SERVICE

25 June 2021

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/5/114)**

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


DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

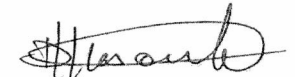
Deur Note 5 in Deel 5 van Bylae No. 5 met die volgende te vervang:

5. Die bepalings in die notas by items 521.00/00.00/01.00, 522,00, 522.03,522.04 of 522,05 sal *mutatis mutandis* van toepassing wees op goedere wat uitgevoer word in gevolge terugbetaling item 551.03.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/378)**

NO. R. 550

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.


DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note(s) 2 to rebate item 407.00 in Part 1 of Schedule No. 4 with the following:

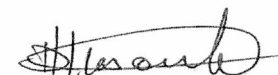
Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
407.00				2 Admission under item 407.01/00.00/02.00 shall only be permitted provided- (a) the goods can be identified as being the same goods which were taken from the Republic; and (b) in the case of unaccompanied baggage, it is re-imported up to 30 days before the arrival or within 90 days from the date of arrival, of a resident of the Republic.	

SOUTH AFRICAN REVENUE SERVICE

25 June 2021

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/1/378)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

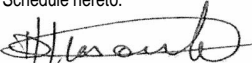
Deur die vervanging van Opmerking(s) 2 aan korting item 407.00 in Deel 1 van Bylae No.4 met die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
407.00				2 Toelating onder item 407.01/00.00/02.00 sal slegs toegestaan word met dien verstande dat- (a) (die goedere uitgeken kan word as dieselfde goedere te wees wat uit die Republiek geneem is; en (b) in die geval van onvergeselde bagasie, dit heringevoer is tot en met 30 dae voor die aankoms of binne 90 dae vanaf die datum van aankoms, van 'n inwoner van die Republiek.	

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/113)**

NO. R. 551

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 5 to the said Act is hereby amended, with effect from 1 July 2021, to the extent set out in the Schedule hereto.


DR DAVID MASONDO

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
536.00	00.00	01.00	00	Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of specified motor vehicles as defined in rebate item 317.04 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided: (i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied; (ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced; (iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and (iv) the imported component value has been declared on a Form C2 and it can be produced on request. Note: 1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.	Full duty
537.04	MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP II NOTES: 1. For the purposes of item 537.04 - (a) unless the context indicates otherwise, any expression to which a meaning has been assigned in rebate item 317.04 has the meaning so assigned. (b) the amount of a Production Rebate Certificate may be utilised to claim a refund of duty on imported specified motor vehicle as defined in rebate item 317.04. 2. These items are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.				
537.04	8701.20	01.06	66	Road tractors of semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item
537.04	87.02	01.04	47	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duties calculated in terms of the Notes to this rebate item
537.04	87.03	01.04	43	Motor cars (including station wagons) of heading 87.03	Not exceeding the duties calculated in terms of the Notes to this rebate item
537.04	87.04	01.04	46	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item

SOUTH AFRICAN REVENUE SERVICE

25 June 2021

STAATSKOERANT, 25 JUNIE 2021

No. 44759 19

By the insertion of the following:

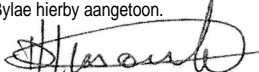
Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.04	87.06	01.04	42	Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item

By the substitution of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
536.00	00.00	04.00		<p>Automotive components, as defined in Note 8 to Chapter 98, on which duty has been paid and which have been supplied to a motor vehicle manufacturer for use as original equipment components, as defined in Note 3 to Chapter 98, in the manufacture of heavy vehicles as defined in rebate item 317.07 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:</p> <p>(i) such component manufacturer or supplier can produce proof by means of copies of the bills of materials reflecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied;</p> <p>(ii) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturer to whom such components were supplied with specific reference to the part number, description and quantity received, is produced;</p> <p>(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and</p> <p>(iv) the imported component value has been declared on a Form C1 for APDP I and Form C2 for APDP II and it can be produced on request.</p> <p>Note: 1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in items 317.03 for APDP I and item 317.04 for APDP II has the meaning so assigned.</p>	
537.00	MOTOR VEHICLES				
537.03	<p>MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP I</p> <p>NOTES:</p> <p>1.(a) For the purposes of item 537.03 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.</p> <p>(b) For the purposes of refund items 537.03 the value of a PRCC shall be reduced by 20 per cent if used to claim a refund of duty on imported specified motor vehicles, as defined in rebate item 317.03. No adjustment shall, however, be made if the PRCC is in respect of specified motor vehicles produced fitted with engines and gearboxes.</p>				

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/3/113)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 5 by bogenoemde Wet hiermee gewisig, met ingang vanaf 1 Julie 2021, in die mate in die Bylae hierby aangetoon.



DR. DAVID MASONDO

ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
536.00	00.00	01.00	00	Motorvoertuigkomponente, soos omskryf in Opmerking 8 by Hoofstuk 98, waarop reg betaal is en wat aan 'n motorvoertuigvervaardiger verskaf is vir gebruik as oorspronklike toerustingkomponente, soos omskryf in Opmerking 3 by Hoofstuk 98, in die vervaardiging van gespesifiseerde motorvoertuie soos omskryf by kortingitem 317.04 of wat in oorspronklike toerustingkomponente geïnkorporeer is en wat aan motorvoertuigvervaardigers verskaf is, mits: (i) sodanige komponentvervaardiger of -verskaffer bewyse kan voorlê deur middel van afdrukke van lyste van materiale wat die werklike aantal ingevoerde motorvoertuigkomponente aandui wat gebruik is in die vervaardiging van 'n spesifieke oorspronklike toerustingkomponent wat verskaf is; (ii) bewys voorgelê word van die hoeveelheid van elke oorspronklike toerustingkomponent wat aan 'n motorvoertuigvervaardiger verskaf is, gestaaf deur 'n staat van die motorvoertuigvervaardiger aan wie sodanige komponente verskaf is, met spesifieke verwysing na die onderdeelnommer, beskrywing en hoeveelheid ontvang; (iii) die verklaring deur die motorvoertuigvervaardiger deur 'n doeane- en aksynsbeampte gesertifiseer is; en (iv) die ingevoerde komponentwaarde geklaar is op 'n Vorm C2 en op versoek voorgelê kan word. Opmerking: 1. Vir die doeleindes van hierdie item het enige uitdrukking waaraan 'n betekenis ingevolge item 317.04 geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk.	Volle reg
537.04	MOTORVOERTUIE SOOS VOORSIEN IN DIE MPOP II OPMERKING: Vir die doeleindes van item 537.04 - (a) enige uitdrukking waaraan 'n betekenis ingevolge kortingitem 317.04 geheg is, het dieselfde betekenis, tensy dit uit die samehang anders blyk. (b) Die waarde van die produksiekortingsertifikaat mag gebruik word om 'n teruggawe van reg te eis op ingevoerde gespesifiseerde motorvoertuie soos omskryf in kortingitem 317.04. 2. Hierdie items is slegs van toepassing op die gewone reg in Deel 1 van Bylae No. 1 gespesifiseer				
537.04	8701.20	01.06	66	Padtrekkers vir leunsleepwaens	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
537.04	87.02	01.04	47	Motorvoertuie vir die vervoer van tien of meer persone, met inbegrip van die bestuurder	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
537.04	87.03	01.04	43	Motorkarre (met inbegrip van stasiewaens) van pos 87.03	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem

NO. R. 551

SUID-AFRIKAANSE INKOMSTEDIENS

25 Junie 2021

STAATSKOERANT, 25 JUNIE 2021

No. 44759 21

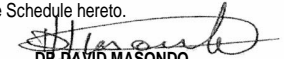
Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
537.04	87.04	01.04	46	Motorvoertuie vir die vervoer van goedere van pos 87.04 (uitgesonderd motorvoertuie van subpos 8704.10)	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
537.04	87.06	01.04	42	Onderstelle met enjins toegerus vir motorvoertuie van pos 87.06 (uitgesonderd dié vir motorvoertuie van pos 8704.10)	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem

Deur die vervanging van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
536.00	00.00	04.00	04	<p>Motorvoertuigkomponente, soos omskryf in Opmerking 8 by Hoofstuk 98, waarop reg betaal is en wat aan 'n motorvoertuigvervaardiger verskaf is vir gebruik as oorspronklike toerustingkomponente, soos omskryf in Opmerking 3 by Hoofstuk 98, in die vervaardiging van swaarvoertuie soos omskryf by kortingitem 317.07 of wat in oorspronklike toerustingkomponente geïnkorporeer is en wat aan motorvoertuigvervaardigers verskaf is, mits:</p> <p>sodanige komponentvervaardiger of -verskaffer bewyse kan voorlê deur middel van afdrucke van lyste van materiale wat die werklike aantal ingevoerde motorvoertuigkomponente aandui wat gebruik is in die vervaardiging van 'n spesifieke oorspronklike toerustingkomponent wat verskaf is;</p> <p>(ii) bewys voorgelê word van die hoeveelheid van elke oorspronklike toerustingkomponent wat aan 'n motorvoertuigvervaardiger verskaf is, gestaaf deur 'n staat van die motorvoertuigvervaardiger aan wie sodanige komponente verskaf is, met spesifieke verwysing na die onderdeelnommer, beskrywing en hoeveelheid ontvang;</p> <p>(iii) die verklaring deur die motorvoertuigvervaardiger deur 'n doeane- en aksynsbeampte gesertifiseer is; en</p> <p>(iv) die ingevoerde komponentwaarde geklaar is op 'n Vorm C1 vir MPOP I en Vorm C2 vir MPOP II en op versoek voorgelê kan word.</p> <p>Opmerking:</p> <p>1. Vir die doeleindes van hierdie item het enige uitdrukking waaraan 'n betekenis ingevolge item 317.03 vir MPOP I en 317.04 vir MPOP II geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk.</p>	Volle reg
537.00	MOTORVOERTUIE				
537.03	<p>MOTORVOERTUIE SOOS VOORSIEN INGEVOLGE MPOP I</p> <p>OPMERKING:</p> <p>1.(a) Vir die doeleindes van item 537.03 het enige uitdrukking waaraan 'n betekenis ingevolge item 317.03 geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk.</p> <p>(b) Vir die doeleindes van teruggawe-item 537.03 moet die waarde van 'n PKKS met 20 persent verminder word as dit gebruik word om 'n teruggawe van reg op ingevoerde gespesifiseerde motorvoertuie te eis, soos in kortingitem 317.03 omskryf. Geen regstelling sal egter gemaak word as die PKKS ten opsigte van gespesifiseerde motorvoertuie vervaardig met enjins en ratkaste gemonteer is.</p>				

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/733)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended, with effect from 1 July 2021, to the extent set out in the Schedule hereto.


DR. DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.04				<p>INDUSTRY: SPECIFIED MOTOR VEHICLES (PHASE II)</p> <p>NOTES:</p> <p>This item and the Notes thereto provide for the implementation of the Automotive Production and Development Programme Phase II (APDP Phase II) introduced by the International Trade Administration Commission of South Africa (ITAC).</p> <p>1. Acronyms and definitions</p> <p>For the purpose of this item, the following acronyms and definitions will have the meaning assigned to them in this note:</p> <p>1.1 Acronyms</p> <p>APDP - Automotive Production and Development Programme CSP - Company Specific Percentage ITAC - The International Trade Administration Commission of South Africa OEM – Light motor vehicle manufacturer registered in terms of Note 1 to Chapter 98 of Schedule No.1 to the Customs Act PRC - Production Rebate Certificate PRCC – Production Rebate Credit Certificate SACU - Southern African Customs Union SARS - South African Revenue Service VAA – Volume Assembly Allowance VALA - Volume Assembly Localisation Allowance VAT - Value-Added-Tax</p> <p>1.2 Definitions</p> <p>"automotive tooling" means-</p> <p>(a) dies for drawing or extruding metal, of subheading 8207.20; (b) tools for pressing, stamping or punching, of subheading 8207.30; (c) work holders of subheading 8466.20; (d) assembly jigs and assembly lines, of subheading 8479.89; and (e) injection moulds, moulding patterns and moulds of heading 84.80, where the principal use is for the manufacture of specified motor vehicles, heavy vehicles as defined in Note 1 to rebate item 317.07 and automotive components for such motor vehicles.</p> <p>"Form C2" means a Form C2 as defined in the ITAC Regulations.</p> <p>"imported component and imported raw materials value" means the value for customs duty purposes of any imported original equipment components and raw materials imported</p>	

NO. R. 552

SOUTH AFRICAN REVENUE SERVICE

25 June 2021

STAATSKOERANT, 25 JUNIE 2021

No. 44759 23

by the registrant or imported by or received from any person in SACU and used in the manufacture or assembly of original equipment components or specified motor vehicles.

"guidelines" means the guidelines issued by ITAC.

"original equipment components" means components classifiable in Chapter 98 of Schedule No. 1.

"raw materials" means materials not cut to size or shape and not made up suitable for use.

"registrant" means a person registered under this item.

"regulation" means regulations made in terms of section 59 of the International Trade Administration Act, No. 71 of 2002.

"specified motor vehicles" means -

- (a) road tractors or semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg;
- (b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10);
- (c) motor cars (including station wagons) of heading 8703;
- (d) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and
- (e) chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).

"the Act" means "this Act" as defined in section 1 of the Customs and Excise Act, No. 91 of 1964.

"VALA" means the following percentages of the value for VALA purposes:

From 2026 will be set at 35% of local content for OEM volumes above 10 000 units annually over four rolling quarters

Transition set at -

- (a) 40 per cent in 2021;
- (b) 39 per cent in 2022;
- (c) 38 per cent in 2023;
- (d) 37 per cent in 2024;
- (e) 36 per cent in 2025; and
- (f) 35 per cent in 2026

"value for VALA purposes" means the value, determined on the basis prescribed in Note 7.1, of all specified motor vehicles produced in terms of this item during four rolling quarters and ready for sale.

2. Registration

2.1 Applicants under this rebate item shall submit a letter of approval from ITAC confirming qualification for participation together with the application.

3. Submission of accounts

3.1 Registrants under this rebate item shall submit accounts in the following manner:

- (a) A quarterly account (DA 199) to the SARS customs office in which area of control the premises is registered and bring any customs duty and additional VAT to account at that office within 30 days from the closing date of the accounting period, but not later than the penultimate official working day following the period of three months during which the closing date of the account occurs.
- (b) For the purposes of this item the accounting periods shall be for four periods of three months each commencing on 1 January each year.
- (c) The registrant shall not be entitled to the deferment of additional VAT, other than the 30 days provided for in (a) above.

3.2 When the registrant becomes aware of an error in the account submitted, the registrant must amend the account as soon as reasonably possible by -

	<ul style="list-style-type: none"> (a) completing a form (DA 199A) for the quarter affected by the amendment; (b) adjusting all forms affected by the amendment; (c) submitting form (DA 199A), adjusted forms and payment of any customs duty and additional VAT together with an explanation of the reasons for the amendment to the SARS customs office referred to in Note 3.1(a). <p>4. Original equipment components imported by the registrant</p> <p>4.1 The registrant shall clear all original equipment components for the manufacture of specified motor vehicles, under Chapter 98 of Schedule No. 1.</p> <p>4.2 All such original equipment components shall -</p> <ul style="list-style-type: none"> (a) on importation be cleared under procedure code "Placement of goods under the 'Processing for Home Use' procedure"; or (b) if cleared on importation for storage and stored in a licensed customs and excise storage warehouse, be cleared before removal for use under procedure code "Processing for Home Use" of goods, previously placed under "Warehousing" procedure; and (c) when cleared as contemplated in paragraphs (a) or (b), pay VAT on the value for customs duty purposes as if a "full duty" extent of rebate applies. <p>4.2 The value for customs duty purposes of all original equipment components shall be included in the quarter during which such components were cleared under the procedure code 'Processing for Home Use'.</p> <p>5. Original equipment components supplied to the registrant</p> <p>5.1 A registrant must ensure and produce proof if required that the Form C2 completed by the supplier of original equipment components correctly declares the imported component value.</p> <ul style="list-style-type: none"> (a) The imported component value on the Form C2 completed by a SACU supplier and received by the registrant during a quarter shall be recorded in the ensuing quarter irrespective of whether it has been used in production as yet or paid for; and (b) The imported component value on the Form C2 shall be deducted by the registrant in the quarter when the original equipment components are - <ul style="list-style-type: none"> (i) incorporated into original equipment components and exported; (ii) used in the manufacture of specified motor vehicles and exported; (iii) transferred to parts and accessories; or (iv) destroyed under customs supervision. <p>5.2</p> <ul style="list-style-type: none"> (a) Registrants shall be liable for any customs duty and additional VAT underpaid resulting from the under declaration of the imported component value on Form C2. (b) If ITAC reports any amendments to Form C2, the quarterly account to which it relates must be amended as may be necessary to give effect to the amendment reported, including payment of any customs duty and additional VAT due. (c) If Form C2 is not obtained or duly completed, the price at which the original equipment components were purchased by the registrant shall be deemed to be the imported component value in respect of the original equipment components. (d) Any incorrect information supplied on Form C2 can render the whole document null and void and may result in the purchase price of all items in such document being regarded as imported component value. <p>6. Determination of value for duty and additional VAT</p> <p>6.1 Determination of the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant:</p> <ul style="list-style-type: none"> (a) The value for customs duty purposes of original equipment components cleared under Chapter 98 during a quarter, less the value for customs duty purposes of the original equipment components- <ul style="list-style-type: none"> (i) in unopened containers or unit load devices, provided that the value for customs duty purposes of such components in containers or unit load devices not opened shall be carried forward as an opening balance to the ensuing quarter; (ii) used in the manufacture of original equipment components and supplied to other registrants in terms of this rebate item;
--	---

- (iii) used in the manufacture of specified motor vehicles and exported;
 - (iv) used in the manufacture of original equipment components and exported;
 - (v) returned to the overseas suppliers;
 - (vi) transferred to the parts and accessories division;
 - (vii) destroyed under customs supervision.
- (b) If the deductions specified in subparagraphs (i) to (vii) exceed the value for customs duty purposes of imported original equipment components the value must be reduced to nil.
- (c) For the purposes of Notes 6.1(a)(iii) and (iv) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to -
- (i) the ensuing quarter; and
 - (ii) such further quarters as the Commissioner may allow in exceptional circumstances.
- 6.2 Determination of the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant:**
- (a) The imported component value of original equipment components received from any person in SACU during the previous quarter less the imported component value of original equipment components-
- (i) used in the manufacture of original equipment components and exported during the current quarter;
 - (ii) used in the manufacture of specified motor vehicles and exported during the current quarter;
 - (iii) transferred to the parts and accessories division during the current quarter; and
 - (iv) destroyed under customs supervision during the current quarter.
- (b) If the deductions specified in subparagraphs (i) to (iv) exceed the imported component value of original equipment components received the value must be reduced to nil.
- (c) For the purposes of Notes 6.2(a)(i) and (ii) registrants may carry forward any excess value for customs duty purposes of original equipment components imported and used in exports during a quarter to -
- (i) the ensuing quarter; and
 - (ii) such further quarters as the Commissioner may allow in exceptional circumstances.
- 7. Deductions**
- 7.1 The value for VALA purposes for any quarter shall be -**
- (a) in the case of specified motor vehicles manufactured for the SACU market, the recommended retail list price (including options), (exclusive of VAT, excise duty in terms of Section B of Part 2 of Schedule No. 1 and environmental levy in terms of Sections D and E in Part 3 of Schedule No. 1) applicable to such motor vehicle(s) at the time of production thereof and ready for sale; or
 - (b) in the case of specified motor vehicles exported outside the SACU, the "price free on board" as contemplated in section 72 of the Act;
 - (c) less in respect of each of paragraphs (a) and (b), a CSP(s) on a quarterly basis.
 - (d) less all imported contents.
- 7.2 A registrant shall not receive or be entitled to utilise VALA for the quarter for which the account is submitted, unless a CSP has been determined by ITAC.**
- 7.3 The VALA of specified motor vehicles shall be declared -**
- (a) when designated for export, but not exported at the end of a quarter, as the recommended retail list price on form DA 199.04A for that quarter; and
 - (b) when exported-
 - (i) as the "price free on board value" in the quarterly account during which the export took place on form DA199.04B; and
 - (ii) the recommended retail list price mentioned in (a) on form DA199.02.
- 7.4 ITAC will inform the Commissioner of any amendments to a CSP as a result of which the quarterly accounts must be amended.**

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>7.5 The Commissioner may, in the case of any model for which a recommended retail list price contemplated in paragraph 7.1 is not available, determine a value in terms of section 69(3) of the Act</p> <p>7.6 The VALA in any quarter shall firstly be utilized, if applicable, to reduce the value as calculated in terms of Notes 6.1 and 6.2</p> <p>7.7 "Excess VALA" shall be calculated as follows:</p> <ul style="list-style-type: none"> (a) The balance of any excess VALA brought forward from the previous quarter; (b) less any excess VALA utilised under rebate item 460.17 for this quarter; (c) plus the VALA for this quarter; (d) less the VALA utilised to offset the duty liability calculated in terms of Note 8.1(d) for this quarter. <p>7.8 Any excess VALA may be utilised to reduce the value for customs duty purposes of specified motor vehicles imported under rebate item 460.17 in the next quarter, provided that-</p> <ul style="list-style-type: none"> (a) prior written approval for the utilisation of such excess VALA shall be obtained from the Commissioner; (b) the value of the excess VALA shall be reduced by 20 per cent if used on imported fully built-up motor vehicles; and (c) the remaining balance of any excess VALA shall be the opening balance in the next quarter. <p>7.9 The VALA or any excess VALA is not tradable or transferable</p> <p>7.10 A PRC may only be used-</p> <ul style="list-style-type: none"> (a) by the registrant or other importers in whose name the certificate is issued to apply for rebate in terms of section 75 or a refund provided for in section 76 of the Act. <p>7.11 The person in whose name a PRC is issued shall be liable for any discrepancies in the application for the PRC for whatever reason, which may result in the issue of an incorrect certificate and shall remain liable for the customs duty as if no rebate had been allowed.</p> <p>8. Extent of rebate</p> <p>8.1 The calculation of the value to determine the extent of rebate shall be -</p> <ul style="list-style-type: none"> (a) the value for customs duty purposes of imported original equipment components calculated in terms of Note 6.1; (b) plus the imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2; (c) plus the VALA calculated in terms of Note 7.3(b) (Form DA 199.02); (d) less the VALA utilised in terms of Note 7.1 for this quarter; and if any liability remains <p>8.2 The extent of rebate provided for in this rebate item shall not exceed the customs duty payable on the entry of imported goods under Chapter 98 of Schedule No. 1.</p> <p>8.3 If any liability remains after the calculation in terms of Note 8.1, the customs duty and additional VAT must be brought to account.</p> <p>9. Compliance</p> <p>9.1 The registrant or component supplier must, as applicable, comply with-</p> <ul style="list-style-type: none"> (a) this rebate item, rebate items 317.06 and 317.07 of Schedule No. 3, rebate item 460.17 of Schedule No. 4 and refund items 536.00, 537.00 and 538.00 of Schedule No. 5 and the Notes thereto; 	

By the insertion of the following: (continued)

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
				<p>(b) section 75 and any other provisions of the Act;</p> <p>(b) the regulations;</p> <p>(c) the guidelines; and</p> <p>(d) any directives issued by the Commissioner and ITAC.</p> <p>10. Transitional Notes</p> <p>10.1 The value for customs duty purposes of any imported original equipment components in unopened containers and unit load devices carried over from the APDP Phase I second quarter shall be declared in the third quarter of the 2021 APDP Phase II account as an opening balance on form DA 199.10.</p> <p>10.2 The registrant's calculation of the foreign currency usage of original equipment components and foreign currency usage in terms of the 2021 APDP Phase II of vehicles and form C1 shall be available for inspection by the Commissioner.</p> <p>10.3 In instances where components cannot be linked to a form C1 by means of a unique identification number or mark, the principle of "first-in-first-out" will apply in determining the foreign currency usage in terms of 2021 APDP Phase II per quarter.</p> <p>10.4 Any excess VAA carried over from quarter 2 of APDP Account may be used to reduce the value for customs duty purposes of original equipment components imported and imported component value of original equipment components received from any person in SACU as an opening balance in quarter 3 of the APDP Phase 2 account on form DA199.03.</p> <p>10.5 Any excess VAA carried forward from the quarter 2 of APDP accounts used for the importation of vehicles in terms of rebate item 460.17 shall be deducted on form DA 199.03 in quarter 3 of APDP Phase 2 account.</p> <p>10.6 PRCC may be used on form DA199.06 B to reduce the value for customs duty purposes of original equipment components imported and imported component value of original equipment components received from any person in SACU calculated in terms of Notes 6.1 and 6.2 respectively, after any excess VAA and VALA have been used.</p> <p>10.7 ITAC may published additional transitional Notes through a Notice in the Government Gazette.</p>	

By the insertion of the following:


Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.04	98.01	01.04	40	Original equipment components, for the manufacture of road tractors for semi-trailers of subheading 8701.20, of a vehicle mass not exceeding 1 600 kg	Full duty less the duty payable on the value calculated in terms of Note 8.1
317.04	98.01	02.04	44	Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg (excluding those of subheading 8702.10.10)	Full duty less the duty payable on the value calculated in terms of Note 8.1
317.04	98.01	03.04	49	Original equipment components, for the manufacture of motor cars (including station wagons) of heading 87.03	Full duty less the duty payable on the value calculated in terms of Note 8.1
317.04	98.01	04.04	43	Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	Full duty less the duty payable on the value calculated in terms of Note 8.1
317.04	98.01	05.04	48	Original equipment components, for the manufacture of chassis fitted with engines of heading 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)	Full duty less the duty payable on the value calculated in terms of Note 8.1
317.06	00.00	07.00	04	<p>Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a specified motor vehicle manufacturer registered under rebate item 317.04 imported by component manufacturers approved by the International Trade Administration Commission.</p> <p>Provided that -</p> <p>(i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers;</p> <p>(ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and</p> <p>(iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer.</p> <p>NOTE: 1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.:</p>	Full duty

By the substitution of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
317.06	00.00	06.00	07	<p>Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a heavy vehicle manufacturer registered under rebate item 317.07, imported by component manufacturers approved by the International Trade Administration Commission.</p> <p>Provided that-</p> <p>(i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers;</p> <p>(ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and</p> <p>(iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer.</p> <p>NOTE:</p> <p>1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 for APDP I and item 317.04 for APDP II has the meaning so assigned.</p>	Full duty

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/1/733)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 3 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.


DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.04				<p>NYWERHEID: GESPEFISEERDE MOTORVOERTUIE (FASE II)</p> <p>OPMERKINGS: Hierdie item en die Opmerkings daarby maak voorsiening vir die implementering van die Motorvoertuigproduksie- en Ontwikkelingsprogram (MPOP FASE II) soos gestel deur die Internasionale Handelsadministrasiekommissie van Suid-Afrika (IHAK).</p> <p>1. Akronieme en omskrywings</p> <p>Die volgende akronieme en omskrywings sal, vir die doeleindes van dié kortingitem, die betekenis wat aan hulle toegewys is in dié opmerking, hê.</p> <p>1.1 Akronieme</p> <p>MPOP - Motorvoertuigproduksie- en Ontwikkelingsprogram MSP - Maatskappyspesifieke Persentasie IHAK - Internasionale Handelsadministrasiekommissie OTV- Ligte motorvoertuig vervaardiger geregistreer ingevolge Opmerking 1 by Hoofstuk 98 van Deel 1 van Bylae No. 1 by die Doeane- en Aksynswet PKS - Produksiekortingsertifikaat PKKS – Produksiekortingkredietertifikaat SADU - Suider-Afrikaanse Doeane-Unie SAID - Suid Afrikaanse Inkomstediens VMT - Volumemonteringstoelaag VMLTT - Volume Montering Lokalisasie Toelaag Toevoeging BTW - Belasting op Toegevoegde Waarde</p> <p>1.2 Omskrywings "motorvoertuigbewerking" beteken -</p> <p>(a) matryse vir aftrekking of uitpersing van metaal, van subpos 8207.20; (b) gereedskap vir persing, afstempeling of ponsing, van subpos 8207.30; (c) werkstukhouers van subpos 8466.20; (d) monteringsetapparate en monteringslyne, van subpos 8479.89; en (e) inspuiting-gietvorms, gietvormingspatrone en gietvorms van pos 84.80, waar die gebruik hoofsaaklik vir die vervaardiging van gespesifiseerde motorvoertuie, swaar voertuie soos omskryf in Opmerking 1 by kortingitem 317.07 en motorvoertuigonderdele vir sodanige motorvoertuie is.</p> <p>"Vorm C2" beteken 'n Vorm C2 soos omskryf in die IHAK Regulasies. "ingevoerde onderdeelwaarde" beteken die waarde vir doeaneregdoeleindes van enige ingevoerde oorspronklike toerustingonderdele wat deur die geregistreerde persoon ingevoer word, of wat ingevoer word deur of ontvang word van enige persoon in SADU en wat vir die vervaardiging of montering van oorspronklike toerustingkomponente of gespesifiseerde motorvoertuie gebruik word. "riglyne" beteken die riglyne deur IHAK uitgereik.</p>	

NO. R. 552

SUID-AFRIKAANSE INKOMSTEDIENS

25 Junie 2021

(vervolg)

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
				<p>"oorspronklike toerustingkomponente " beteken komponente indeelbaar in Hoofstuk 98 van Bylae No. 1.</p> <p>"ru-stowwe" beteken stowwe nie na grotte of vorm gesny nie en nie opgemaak geskik vir gebruik nie.</p> <p>"geregistreeerde persoon" beteken 'n persoon geregistreer onder hierdie item.</p> <p>"regulasie" beteken regulasies gemaak ingevolge artikel 59 van die Wet op Internasionale Handelsadministrasie No. 71 van 2002.</p> <p>"gespesifiseerde motorvoertuie" beteken -</p> <p>(a) padtrekkers of leunsleepwaens van subpos 8701.20 met 'n voertuigmassa van hoogstens 1 600 kg;</p> <p>(b) motorvoertuie vir die vervoer van tien of meer persone, met inbegrip die bestuurder, van pos 87.02, met 'n voertuigmassa van hoogstens 2 000 kg (uitgesonderd dié van subpos 8702.10.10);</p> <p>(c) motorkarre (met inbegrip van stasiewaens) van pos 87.03;</p> <p>(d) motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg of met 'n massa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit (uitgesonderd rolbodemwaens en lae-konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvrugmotors); en</p> <p>(e) onderstelle toegerus met enjins van pos 87.06, met 'n massa van hoogstens 1 600 kg en met 'n B.V.M. van hoogstens 3 500 kg (uitgesonderd dié vir rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvrugmotors).</p> <p>"die Wet" beteken "die Wet" soos in afdeling 1 van die Doeane- en Aksynswet No. 91 van 1964 omskryf.</p> <p>"VMLTT " beteken die volgende persentasies van die waarde vir VMLTT doeleindes:</p> <p>Sal gestel word teen 35% van die plaaslike inhoud vir OTV volumes bo 10 000 eenhede jaarliks oor 'n vier kwartale rollende total vanaf 2026</p> <p>(a) 40 persent in 2021</p> <p>(b) 39 persent in 2022</p> <p>(c) 38 persent in 2023</p> <p>(d) 37 persent in 2024</p> <p>(e) 36 persent in 2025, en</p> <p>(f) 35 persent in 2026</p> <p>"waarde vir VMLTT doeleindes" beteken die waarde, soos voorgeskryf in Opmerking 7.1 bepaal, van alle gespesifiseerde motorvoertuie ooreenkomstig hierdie item gelewer gedurende 'n kwartaal en gereed is vir verkope.</p> <p>2. Registrasie</p> <p>2.1 Applikante kragtens hierdie item moet 'n goedkeuringsbrief van IHAK saam met die aansoek voorlê wat kwalifisering vir deelname bevestig.</p> <p>3. Voorlegging van rekening</p> <p>3.1 Geregistreeerde persone wat kragtens hierdie item geregistreer is, moet rekeninge as volg voorlê:</p> <p>(a) 'n Kwartaallikse rekening (DA 199) aan die SAID doeanekantoor in watter gebied van beheer die perseel geregistreer is, en enige doeanereg en addisionele BTW verreken by daardie kantoor binne 30 dae vanaf die sluitingsdatum van die verrekeningsperiode, maar nie later nie as die voorlaaste amptelike werksdag wat volg op die drie maande periode waartydens die sluitingsdatum van die rekening voorkom.</p> <p>(b) Vir doeleindes van hierdie item is die verrekeningsperiode vier periodes van drie maande elk, wat elke jaar op 1 Januarie begin.</p> <p>(c) Die geregistreeerde persoon is nie geregtig op die uitstel van betaling van addisionele BTW behalwe die 30 dae soos voorsien in (a) hierbo nie.</p> <p>3.2 Wanneer die geregistreeerde persoon bewus word van 'n fout op die rekening wat voorgelê is, moet die geregistreeerde persoon so gou as wat redelikerwys moontlik is, die rekening wysig deur -</p> <p>(a) voltooiing van 'n vorm (DA 199A) vir die kwartaal wat geaffekteer word deur die wysiging;</p>	

(vervolg)

Kortingitem	Tarifpos	Kortingkode	TS	Beskrywing	Mate van Korting
				<p>(b) aanpassing van alle vorms wat deur die wysiging geaffekteer is;</p> <p>(c) voorlegging aan die SAID doeanekantoor soos genoem in Opmerking 3.1(a), van vorm (DA 199A), aangepaste vorms en deur betaling van enige doeaneregte en addisionele BTW tesame met 'n verduideliking van die redes vir die wysiging.</p> <p>4. Oorspronklike toerustingkomponente ingevoer deur die geregistreerde persoon</p> <p>4.1 Die geregistreerde persoon moet alle oorspronklike toerustingkomponente vir die vervaardiging van gespesifiseerde motorvoertuie onder Hoofstuk 98 van Bylae No. 1 klaar.</p> <p>4.2 Alle dergelike oorspronklike toerustingkomponente moet -</p> <p>(a) tydens invoere onder prosedurekode "Plasing van goedere onder die 'Verwerking vir Binnelandse Gebruik' prosedure geklaar word; of</p> <p>(b) indien tydens invoere geklaar vir opslag, en opgeslaan in 'n gelisensieerde doeane- en aksynsopslagpakhuis, voor die verwydering van goedere, geklaar word vir gebruik onder prosedurekode "Verwerking vir Binnelandse Gebruik" van goedere, tevore onder "Opslag" prosedure geplaas; en</p> <p>(c) wanneer geklaar soos bedoel in paragrawe (a) en (b), BTW betaal op die waarde vir doeaneregdoeleindes asof 'n "volle reg" mate van korting van toepassing is.</p> <p>4.3 Die waarde vir doeaneregdoeleindes van alle oorspronklike toerustingkomponente moet in die kwartaal ingesluit word waartydens sodanige onderdele geklaar was onder die prosedure kode "Verwerking vir Binnelandse Gebruik".</p> <p>5. Oorspronklike toerustingkomponente aan die geregistreerde persoon verskaf</p> <p>5.1 'n Geregistreerde persoon moet, verseker en bewys lewer, indien vereis, dat die vorm C2 deur die verskaffer van oorspronklike toerustingonderdele voltooi , die korrekte ingevoerde komponentwaarde verklaar.</p> <p>(a) Die ingevoerde komponentwaarde op die Vorm C2 deur 'n SADU verskaffer voltooi en deur die geregistreerde persoon ontvang gedurende 'n kwartaal moet in die daaropvolgende kwartaal vermeld word, ongeag of dit alreeds in die produksie gebruik of betaal is; en</p> <p>(b) Die ingevoerde komponentwaarde op die Vorm C2 moet deur die geregistreerde persoon afgetrek word in die kwartaal wanneer die oorspronklike toerusting komponente -</p> <p>(i) in oorspronklike toerustingkomponente geïnkorporeer en uitgevoer word;</p> <p>(ii) in die vervaardiging van gespesifiseerde motorvoertuie gebruik en uitgevoer word;</p> <p>(iii) na onderdele- en bybehore-afdeling oorgeplaas word; of</p> <p>(iv) onder doeanetoesig vernietig word.</p> <p>5.2 (a) Die geregistreerde persoon is aanspreeklik vir enige onderbetaalde doeanereg en addisionele BTW voortspruitend uit die onderverklaring van ingevoerde komponentwaarde op die Vorm C2.</p> <p>(b) Indien IHAK enige wysiging aan Vorm C2 rapporteer, moet die kwartaallikse rekening waarmee dit verband hou, soos nodig gewysig word om aan die gerapporteerde wysiging gevolg te gee, met inbegrip die betaling van enige doeanereg en BTW verskuldig.</p> <p>(c) Indien Vorm C2 nie verkry of behoorlik voltooi is nie, word die prys waarteen die oorspronklike toerustingonderdele deur die geregistreerde persoon gekoop is, geag die ingevoerde komponentwaarde van die oorspronklike toerustingkomponente te wees.</p> <p>(d) Enige verkeerde inligting op Vorm C2 voorsien kan die hele dokument nil en ongeldig verklaar en mag tot gevolg hê dat die aankoop prys beskou word om die ingevoerde komponentewaarde te wees.</p> <p>6. Bepaling van die waarde vir reg en addisionele BTW</p> <p>6.1 Bepaling van die waarde vir die berekening van doeanereg en addisionele BTW op oorspronklike toerustingkomponente ingevoer deur die geregistreerde persoon:</p> <p>(a) die waarde vir doeaneregdoeleindes van die oorspronklike toerustingkomponente onder Hoofstuk 98 geklaar gedurende 'n kwartaal, minus die waarde vir doeaneregdoeleindes van die oorspronklike toerustingkomponente -</p> <p>(i) in onoopgemaakte houers of eenheidsladingsstoestelle, met dien verstande dat die waarde vir doeaneregdoeleindes van sodanige onderdele in ongeopende houers of eenheidsladingsstoestelle as 'n openingsbalans na die volgende kwartaal oorgedra sal word;</p>	

- (ii) gebruik in die vervaardiging van oorspronklike toerustingkomponente en aan ander geregistreerdes ingevolge hierdie kortingitem verskaf;
 - (iii) gebruik in die vervaardiging van spesifieke motorvoertuie en uitvoer;
 - (iv) gebruik in die vervaardiging van oorspronklike toerustingkomponente en uitvoer;
 - (v) teruggestuur aan die buitelandse verskaffer;
 - (vi) oorgeplaas na die onderdele- en bybehore-afdeling; en
 - (vii) onder doeanetoesig vernietig.
- (b) Indien die aftrekkings in subparagrafe (i) tot (vii) gespesifiseer die waarde vir doeaneregdoeleindes van oorspronklike toerustingkomponente oorskry moet die waarde verminder word na nul.
- (c) Vir doeleindes van Opmerkings 6.1(a)(iii) en (iv) mag die geregistreerde persoon enige oorskotwaarde vir doeaneregdoeleindes van ingevoerde oorspronklike toerustingkomponente ingevoer en gebruik gedurende 'n kwartaal, oordra na-
- (i) die daaropvolgende kwartaal; en
 - (ii) sodanige verdere kwartale wat die Kommissaris in buitengewone omstandighede mag toelaat.
- 6.2 Bepaling van die waarde vir die berekening van die doeanereg en addisionele BTW op oorspronklike toerustingkomponente ontvang deur die geregistreerde persoon:
- (a) Die ingevoerde onderdelewaarde van die oorspronklike toerustingkomponente ontvang van enige persoon in SADU gedurende die vorige kwartaal minus die ingevoerde komponentwaarde van oorspronklike toerustingkomponente -
- (i) gebruik in die vervaardiging van oorspronklike toerustingkomponente en uitvoer gedurende die huidige kwartaal;
 - (ii) gebruik in die vervaardiging van gespesifiseerde motorvoertuie en uitvoer gedurende die huidige kwartaal;
 - (iii) oorgedra na die onderdele- en toebehore-afdeling gedurende die huidige kwartaal; en
 - (iv) onder doeanetoesig vernietig gedurende die huidige kwartaal.
- (b) Indien die aftrekkings, gespesifiseer in subparagrafe (i) tot (iv) die ingevoerde onderdele waarde van oorspronklike toerustingkomponente oorskry, moet die waarde verminder word na nul.
- (c) Vir doeleindes van Opmerkings 6.2(a)(i) en (ii) mag geregistreerde persone enige oorskotwaarde vir doeaneregdoeleindes van ingevoerde oorspronklike toerustingkomponente wat ingevoer is en gebruik is vir uitvoere gedurende 'n kwartaal, oordra na -
- (i) die daaropvolgende kwartaal; en
 - (ii) sodanige verdere kwartale wat die Kommissaris in buitengewone omstandighede mag toelaat.

7. Aftrekkings

7.1 Die waarde vir VMLTT doeleindes vir enige kwartaal is -

- (a) in die geval van die gespesifiseerde motorvoertuie vir die SADU mark vervaardig, die voorgestelde kleinhandelsprys (met inbegrip van opsies) (met uitsluiting van BTW, aksynsreg ingevolge Afdeling B by Deel 2 van Bylae No. 1 en die omgewingheffing ingevolge Afdelings D en E by Deel 3 van Bylae No. 1) van toepassing op sodanige motorvoertuie by tye van produksie en gereed vir verkope; of
- (b) in die geval van gespesifiseerde motorvoertuie uitvoer buite die SADU, die "prys vry aan boord" soos bedoel in artikel 72 van die Wet;
- (c) minus, met betrekking tot elkeen van paragrawe (a) en (b), 'n MSP op 'n kwartaallikse basis.
- (d) minus alle ingevoerde inhoud.

7.2 'n Geregistreerde persoon mag nie die VMLTT ontvang nie; of is nie geregtig om die VMLTT te gebruik vir die kwartaal waarvoor die rekening voorgelê word nie, mits 'n MSP deur IHAK bepaal is.

7.3 Die VMLTT van gespesifiseerde motorvoertuie moet geklaar word -

(vervolg)

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
				<p>(i) as die "prys vry aan boord waarde" in die kwartaalike rekening waartydens uitvoer plaasgevind het, op vorm DA 199.04B; en</p> <p>(ii) die voorgestelde kleinhandelsprys genoem in paragraaf (a) op vorm DA 199.02.</p> <p>7.4 IHAK moet die Kommissaris in kennis stel van enige wysiging tot 'n MSP wat tot gevolg het dat die kwartaalike rekening gewysig moet word.</p> <p>7.5 Die Kommissaris mag, in geval van enige model waarvoor 'n voorgestelde kleinhandelsprys soos bedoel in paragraaf 7.1 nie beskikbaar is nie, 'n waarde bepaal ingevolge artikel 69(3) van die Wet.</p> <p>7.6 Die VMLTT in enige kwartaal moet waar van toepassing, gebruik word om die waarde soos ingevolge Opmerking 6.1 en 6.2 bereken, te verminder.</p> <p>7.7 "Oorskot VMLTT " word as volg bereken:</p> <p>(a) Die balans van enige oorskot VMLTT oorgedra vanaf die vorige kwartaal;</p> <p>(b) minus enige oorskot VMLTT gebruik vir hierdie kwartaal onder item 460.17;</p> <p>(c) plus die VMLTT vir hierdie kwartaal;</p> <p>(d) minus die VMLTT gebruik om die aanspreeklikheid van regs bereken ingevolge Opmerking 8.1(d) vir hierdie kwartaal in berekening te bring.</p> <p>7.8 Enige oorskot VMLTT mag gebruik word om die waarde vir doeaneregdoeleindes vir gespesifiseerde motorvoertuie ingevoer onder item 460.17 in die volgende kwartaal op voorwaarde dat -</p> <p>(a) voorafgaande skriftelike goedkeuring sal van die Kommissaris verkry word vir die gebruik van sodanige voorskot VMLTT;</p> <p>(b) die waarde van die oorskot VMLTT verminder word met 20 persent wanneer dit gebruik word vir ingevoerde ten volle opgeboude motorvoertuie; en</p> <p>(c) die oorblywende balans van enige oorskot VMLTT die openingsbalans in die volgende kwartaal is.</p> <p>7.9 Die VMLTT of enige oorskot VMLTT is nie verhandelbaar of oordraagbaar nie.</p> <p>7.10 'n PKS mag slegs gebruik word-</p> <p>(a) deur 'n geregistreerde persoon of ander invoerders in wie se naam die sertifikaat uitgereik is, om aansoek te doen vir korting soos omskryf in artikel 75 of 'n terugbetaling soos omskryf in artikel 76 van die Wet.</p> <p>7.11 Die persoon in wie se naam die PKS uitgereik is, is aanspreeklik vir enige teenstrydighede, vir watter rede ookal, in die aansoek vir die PKS wat kan lei tot die uitreik van 'n foutiewe sertifikaat en bly aanspreeklik vir die doeanereg asof geen korting toegelaat word nie.</p> <p>8. Mate van korting</p> <p>8.1 Die berekening van die waarde om die mate van korting te bepaal is -</p> <p>(a) die waarde vir doeaneregdoeleindes van ingevoerde oorspronklike toerustingkomponente bereken ingevolge Opmerking 6.1;</p> <p>(b) plus die ingevoerde komponentwaarde van oorspronklike toerustingkomponente ontvang van enige persoon in SADU bereken ingevolge Opmerking 6.2;</p> <p>(c) plus die VMLTT berekening ingevolge Opmerking 7.3(b) (Vorm DA 199.02);</p> <p>(d) minus die VMLTT gebruik ingevolge Opmerking 7.1 vir hierdie kwartaal; en indien enige aanspreeklikheid oorbly;</p> <p>(e) minus die waarde vir PKS's totdat die waarde na nul verminder is.</p> <p>8.2 Die mate van korting waarvoor in hierdie item voorsiening gemaak word mag nie die doeanereg betaalbaar by klaring van ingevoerde goedere onder Hoofstuk 98 van Bylae No. 1 oorskryf nie.</p> <p>8.3 Indien enige aanspreeklikheid oorbly na berekening ingevolge Opmerking 8.1, moet die doeanereg en addisionele BTW in berekening gebring word.</p>	

(vervolg)

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
				<p>9. Nakoming</p> <p>9.1 Die geregistreerde persoon of komponent verskaffer moet, soos van toepassing, voldoen aan -</p> <p>(a) hierdie kortingitem, kortingitems 317.06 en 317.07 van Bylae No. 3, kortingitem 460.17 van Bylae No. 4 en terugbetalingitems 536.00, 537.00 en 538.00 van Bylae No. 5 en die Opmerkings daarby;</p> <p>(b) Artikel 75 en enige ander voorsienings van die Wet;</p> <p>(c) die regulasies;</p> <p>(d) die riglyne; en</p> <p>(e) enige voorskrifte uitgereik deur die Kommissaris en IHAK.</p> <p>10. Oorgangs Opmerkings:</p> <p>10.1 Die waarde vir doeaneregdoeleindes van enige ingevoerde oorspronklike toerustingskomponente in onoorgemaakte houers of eenheidsladingstoestelle oorgedra van die MPOP fase I sal verklaar word in die eerste kwartaal van die 2021 MPOP fase II rekening as 'n openingsbalans op vorm DA 199.10.</p> <p>10.2 Die geregistreerde persoon se berekening van die buitelandse valuta gebruik van oorspronklike toerustingskomponente en buitelandse valuta gebruik ingevolge die 2021 MPOP van voertuie en sertifikaat DA 190 sal beskikbaar wees vir inspeksie deur die Kommissaris.</p> <p>10.3 In gevalle waar komponente nie gekoppel kan word aan 'n sertifikaat DA 190 deur middel van 'n unieke identifikasie nommer of merk nie, sal die "eerste in – eerste - uit" beginsel geld om die buitelandse valuta gebruik te bepaal ingevolge die MPOP per kwartaal.</p> <p>10.4 Enige oorskot VMT oorgedra van kwartaal 2 van MPOP rekening mag gebruik word om die waarde vir doeaneregdoeleindes te verminder van oorspronklike toerustingskomponente ingevoer en ingevoerde komponent waarde van oorspronklike toerustingskomponente ontvang van enige persoon in SADU as 'n openingsbalans in kwartaal 3 van MPOP Fase 2 rekening op vorm DA199.03.</p> <p>10.5 Enige oorskot VMT oorgedra van kwartaal 2 van MPOP rekenings gebruik vir die invoer van voertuie ingevolge kortingitem 460.17 sal afgetrek word op vorm DA199.03 in kwartaal 3 van MPOP Fase 2 rekening.</p> <p>10.6 PKKS mag gebruik word op vorm DA199.06 B om die waarde vir doeaneregdoeleindes te verminder van oorspronklike toerustingskomponente ingevoer en ingevoerde komponent waarde van oorspronklike toerustingskomponente ontvang van enige persoon in SADU bereken ingevolge Opmerkings 6.1 en 6.2 onderskeidelik, nadat enige oorskot VMT en VMLTT gebruik was.</p> <p>10.7 IHAK mag addisionele oorgangs Opmerkings deur 'n kennisgewing in die Staatskoerant publiseer.</p>	

Deur die invoeging van die volgende:


Kortingitem	Tarifepos	Kortingkode	TS	Beskrywing	Mate van Korting
317.04	98.01	01.04	43	Oorspronklike toerustingkomponente vir die vervaardiging van padtrekkers vir leunsleepwaens van subpos 8701.20 met 'n voertuigmassa van hoogstens 1 600 kg	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 8.1
317.04	98.01	02.04	48	Oorspronklike toerustingkomponente vir die vervaardiging van motorvoertuie vir die vervoer van tien of meer persone, met inbegrip die bestuurder, van pos 87.02 met 'n voertuigmassa van hoogstens 2 000 kg (uitgesonderd dié van subpos 8702.10.10)	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 8.1
317.04	98.01	03.04	42	Oorspronklike toerustingkomponente vir die vervaardiging van motorkarre (met inbegrip stasiewaens) van pos 87.03	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 8.1
317.04	98.01	04.04	43	Oorspronklike toerusting komponente vir die vervaardiging van motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg of met 'n massa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit (uitgesonderd motorvoertuie van subpos 8704.10, rolbodemwaens en lae konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors)	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 8.1
317.04	98.01	05.04	41	Oorspronklike toerustingkomponente vir die vervaardiging van motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. van hoogstens 3 500 kg of met 'n massa van hoogstens 1 600 kg of met 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit (uitgesonderd rolbodemwaens en lae-konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors)	Volle reg min die reg betaalbaar op die waarde bereken ingevolge Opmerking 8.1
317.06	00.00	07.00	04	<p>Motorvoertuigkomponente vir gebruik in die vervaardiging van oorspronklike toerustingkomponente soos omskryf in Hoofstuk 98 van Bylae No. 1 vir verskaffing aan 'n gespesifiseerde motorvoertuigvervaardiger wat onder kortingitem 317.04 geregistreer is, ingevoer deur komponentvervaardigers goedgekeur deur die Internasionale Handelsadministrasiekommissie. Met dien verstande dat –</p> <p>(i) sodanige komponentvervaardiger 'n kwartaalike opgawe aan die Kontroleur voorlê ten opsigte van alle goedere wat onder hierdie kortingitem geklaar is, tesame met 'n skedule gestaaf deur afskrifte van 'n lys van komponente wat die werklike aantal motorvoertuigkomponente wat in die vervaardiging van 'n spesifieke oorspronklike toerusting komponent gebruik is, aandui en die werklike aantal oorspronklike toerusting komponente wat vervaardig is asook die hoeveelheid van elke oorspronklike toerusting komponente wat aan 'n motorvoertuigvervaardiger verskaf is;</p> <p>(ii) (ii) die kwartaalike opgawe moet gestaaf word deur verklarings van motorvoertuigvervaardigers aan wie sodanige komponente verskaf is, met spesifieke verwysing na die onderdeelnommers, beskrywing en hoeveelheid ontvang ten opsigte van elke onderdeelnommer gedurende dieselfde tydperk; en</p> <p>(iii) (iii) die verklarings deur die motorvoertuigvervaardigers gesertifiseer is deur 'n doeane- en aksysbeampte</p> <p>OPMERKING:</p> <p>1. Vir doeleindes van hierdie item het enige uitdrukking waaraan 'n betekenis ingevolge item 317.04 geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk.</p>	Volle reg

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.06	00.00	06.00	07	<p>Motorvoertuigkomponente vir gebruik in die vervaardiging van oorspronklike toerustingkomponente soos omskryf in Hoofstuk 98 van Bylae No. 1 vir verskaffing aan 'n swaarvoertuigvervaardiger wat onder kortingitem 317.07 geregistreer is, ingevoer deur komponentvervaardigers, goedgekeur deur die Internasionale Handelsadministrasiekommissie.</p> <p>Met dien verstande dat -</p> <p>(i) sodanige komponentvervaardiger 'n kwartaallikse opgawe aan die Kontroleur voorlê ten opsigte van alle goedere wat onder hierdie kortingitem geklaar is, tesame met 'n skedule gestaaf deur afskrifte van 'n lys van komponente wat die werklike aantal motorvoertuigkomponente wat in die vervaardiging van 'n spesifieke oorspronklike toerusting komponent gebruik is, aandui en die werklike aantal oorspronklike toerusting komponente wat vervaardig is asook die hoeveelheid van elke oorspronklike toerusting komponente wat aan 'n motorvoertuigvervaardiger verskaf is;</p> <p>(ii) die kwartaallikse opgawe moet gestaaf word deur verklarings van motorvoertuigvervaardigers aan wie sodanige komponente verskaf is, met spesifieke verwysing na die onderdeelnommers, beskrywing en hoeveelheid ontvang ten opsigte van elke onderdeelnommer gedurende dieselfde tydperk; en</p> <p>(iii) die verklarings deur die motorvoertuigvervaardigers gesertifiseer is deur 'n doeane- en aksynsbeampte.</p> <p>OPMERKING: 1. Vir doeleindes van hierdie item het enige uitdrukking waaraan 'n betekenis ingevolge item 317.03 vir MPOP I en item 317.04 vir MPOP II geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk.</p>	Volle reg

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/377)**

NO. R. 553

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is hereby amended, **with effect from 1 July 2021**, to the extent set out in the Schedule hereto.


DR DAVID MASONDO

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	87.00	03.02	26	<p>Motor vehicles classifiable under subheadings 8701.20.10, 8702.10.81, 8702.10.85, 8702.10.87, 8702.90.81, 8702.90.85, 8702.90.87, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.81, 8704.21.83, 8704.31.81, 8704.31.83, 8704.90.81, 8704.90.83, 8706.00.05 and 8706.00.15 entered on or before 31 December 2015 for the purposes of this item, specified by the International Trade Administration Commission, by means of a certificate:</p> <p>Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant -</p> <p>(a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles;</p> <p>(b) has submitted a business plan on or before 31 December 2009 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or automotive components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the International Trade Administration Commission; and</p> <p>(c) has proved to the satisfaction of the International Trade Administration Commission that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme.</p> <p>NOTES:</p> <p>1. Productive assets include the following: Buildings erected for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in-plant logistics, testing, design and production IT equipment and supporting software. The duty which may be rebated is calculated as follows: A total of 20 per cent of the value of the productive assets approved by the International Trade Administration Commission for purposes of this rebate provision, but limited to 4 per cent per annum up to 31 December 2014, thereafter a PAA certificate issued for any remaining amount of Productive Asset Allowance value to be valid to 31 December 2015.</p> <p>2. The International Trade Administration Commission may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner for retention by him or her.</p>	Full duty less the duty in Section B of Part 2 of Schedule No. 1

SOUTH AFRICAN REVENUE SERVICE

25 June 2021

STAATSKOERANT, 25 JUNIE 2021

No. 44759 39

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	00.00	04.00	06	Automotive components for specified motor vehicles, as defined in rebate item 317.04 or heavy motor vehicles as defined in Note 1 to rebate item 317.07, classifiable in tariff subheadings 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 reduced to the extent of the amount reflected on the PRC
460.17	8701.20	03.06	62	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.02	03.04	43	Motor vehicles for the transport of ten or more persons	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.03	05.04	49	Motor cars (including station wagons) of heading 87.03	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.04	03.04	46	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.06	03.04	49	Chassis fitted with engines of heading 87.06 (excluding those for motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item

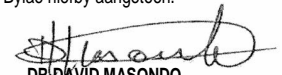
By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17				<p>VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT</p> <p>NOTES:</p> <p>1(a) For the purposes of rebate items 460.17/00.00/03.00, 460.17/8701.20/02.06, 460.17/87.02/02.04, 460.17/ 87.03/03.04, 460.17/87.04/02.04 and 460.17/87.06/02.04 unless the context indicates otherwise, any expression to which a meaning has been assigned in item has 317.03 has the meaning so assigned.</p> <p>(b) For the purposes of these rebate items the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable and must be calculated on a value determined as follows:</p> <p>(i) The value for customs duty purposes of specified motor vehicles imported less the value of any excess volume assembly allowances as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.03) and less the value of a production rebate credit certificate.</p> <p>(ii) For the purposes of paragraph (i) above the value of the excess volume assembly allowance and the value of a production rebate credit certificate shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the production rebate credit certificate was issued in respect of specified motor vehicles produced fitted with engines and gearboxes.</p> <p>2. (a) For the purposes of rebate items 460.17/00.00/04.00, 460.17/8701.20/03.06, 460.17/87.02/03.04, 460.17/87.03/05.04, 460.17/87.04/03.04 and 460.17/87.06/03.04 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned.</p> <p>(b) For the purposes of these rebate items the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable on a value determined as follows:</p> <p>(i) The value for customs duty purposes of specified motor vehicles imported less the value of any excess Volume Assembly Localisation Allowance (VALA) as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.04).</p> <p>(ii) For the purposes of paragraph (i) above the value of the excess VALA shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles.</p> <p>(c) After reducing the value for customs duty purposes by utilizing the VALA calculated in terms of 2(b)(i) the customs duty may be reduced to the extent of the amount reflected on the Production Rebate Certificate.</p> <p>3. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.</p>	

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/2/377)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 4 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 Julie 2021**, in die mate in die Bylae hierby aangetoon.

BYLAE


DR. DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

Deur die skrapping van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17	87.00	03.02	26	<p>Motorvoertuie wat onder subposte 8701.20.10, 8702.10.81, 8702.10.85, 8702.10.87, 8702.90.81, 8702.90.85, 8702.90.87, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.81, 8704.21.83, 8704.31.81, 8704.31.83, 8704.90.81, 8704.90.83, 8706.00.05 en 8706.00.15 resorteer, wat voor of op 31 Desember 2015 vir die doeleindes van hierdie item geklaar is, soos gespesifiseer deur die Internasionale Handelsadministrasiekommissie by wyse van 'n sertifikaat:</p> <p>Met dien verstande dat die aansoek vir sodanige sertifikaat nie deur die Internasionale Handelsadministrasiekommissie oorweeg sal word nie, tensy die applikant-</p> <p>(a) bewys lewer dat hy of sy 'n vervaardiger van gespesifiseerde motorvoertuie is, wat kragtens Hoofstuk 98 geregistreer is, of 'n vervaardiger van motorvoertuigkomponente is wat gekontrakteer is om motorvoertuigkomponente aan 'n vervaardiger van gespesifiseerde motorvoertuie te voorsien;</p> <p>(b) 'n besigheidsplan in verband met 'n projek wat belê in produktiewe komponente voor of op 31 Desember 2009 ingedien het, met die doel om gespesifiseerde motorvoertuie of motorvoertuigkomponente van genoegsame kwaliteit, kwantiteit en teen kompeterende pryse te voorsien aan die gemeenskaplike doeanegebied en internasionale markte ooreenkomstig voorskrifte uitgereik deur die Internasionale Handelsadministrasiekommissie; en</p> <p>(c) tot die bevrediging van die Internasionale Handelsadministrasiekommissie bewys het dat die projek 'n bydrae sal lewer tot die bereiking van die algehele doelwit van die Staat se Motormywerheidontwikkelingsprogram.</p> <p>OPMERKINGS:</p> <p>1. Produktiewe bates sluit die volgende in: Geboue opgerig vir die uitsluitlike doel om gespesifiseerde motors of motorvoertuigkomponente te vervaardig, asook nuwe of ongebruikte aanlegte, masjinerie, gereedskap, horrelpype, matryse en vorms, in-aanleg logistieke, proef-, ontwerp- en produksie IT toerusting en ondersteunende sagteware, te vervaardig. Die reg wat gekort kan word, word as volg bereken: 'n Totaal van 20 persent van die waarde van die produktiewe bates deur die Internasionale Handelsadministrasiekommissie goedgekeur vir die doel van hierdie kortingvoorsiening, maar beperk tot 4 persent per jaar tot 31 Desember 2014, daarna 'n PBT sertifikaat uitgereik vir enige oorblywende bedrag van Produktiewe Bate Toelae waarde, geldig tot 31 Desember 2015.</p> <p>2. Die Internasionale Handelsadministrasiekommissie mag verdere voorwaardes sonder vooraf kennisgewing instel, en die sertifikaat of gewysigde sertifikaat moet onmiddellik aan die Kommissaris gestuur word vir bewaring deur hom of haar.</p>	Volle reg min die reg in Afdeling B van Deel 2 van Bylae No. 1

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17	00.00	04.00	06	<p>Motorvoertuigonderdele vir gespesifiseerde motorvoertuie, soos omskryf in kortingitem 317.03 of swaar motorvoertuie soos omskryf in Opmerking 1 by kortingitem 317.07, indeelbaar in tariefposte 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 6813.20.10, 6813.81.10, 7007.11, 7007.21, 7009.10, 8302.30, 84.09, 8415.20, 8418.99.40, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8507.10, 85.11, 85.12, 8536.30.20, 8536.61.20, 8536.69.30, 8536.90.20, 8536.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 en 9401.20</p>	Hoogstens die reg van toepassing op sodanige goedere in Deel 1 van Bylae No. 1 bereken op die waarde wat op die PKKS aangedui is

Deur die invoeging van die volgende:

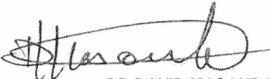
Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17	8701.20	03.06	62	Padtrekkers vir leunsleepwaens	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
460.17	87.02	03.04	43	Motorvoertuie vir die vervoer van minstens tien persone	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
460.17	87.03	05.04	49	Motorkarre (met inbegrip van stasiewaens) van pos 87.03	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
460.17	87.04	03.04	46	Motorvoertuie vir die vervoer van goedere (uitgesonderd motorvoertuie van subpos 8704.10)	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
460.17	87.06	03.04	49	Onderstelle met enjins toegerus van pos 87.06 (uitgesonderd die van motorvoertuie van subpos 8704.10)	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17				<p>VOERTUIE, VLIEGTUIE, VAARTUIE EN VERWANTE VERVOERTOERUSTING:</p> <p>OPMERKINGS:</p> <p>1.(a) Vir doeleindes van hierdie item het enige uitdrukking waaraan 'n betekenis ingevolge item 317.03 of 317.04 geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk .</p> <p>(b) Vir die doeleindes van hierdie kortingitem beteken die mate van korting "hoogstens die reg bereken kragtens die Opmerkings by die item" dat die doeanereg betaalbaar bereken moet word op 'n waarde wat soos volg bepaal word:</p> <p>(i) Die waarde vir doeaneregdoeleindes van motorvoertuie ingevoer minus die waarde van enige oorskot volume monteringstoelaag soos bereken in die kwartaallike rekening van 'n vervaardiger van gespesifiseerde motorvoertuie (soos omskryf in kortingitem 317.03 of 317.04) en minus die waarde van 'n produksiekortingsertifikaat.</p> <p>(ii) Vir die doeleindes van paragraaf (i) hierbo moet die waarde van die oorskot volume monteringstoelaag en die waarde van 'n produksiekortingsertifikaat met 20 persent verminder word indien die korting gebruik word vir die invoer van gespesifiseerde motorvoertuie. Geen aanpassing sal egter gedoen word indien die produksiekortingsertifikaat uitgereik was ten opsigte van gespesifiseerde motorvoertuie vervaardig met enjins en ratkaste toegerus is.</p> <p>2. (a) Vir die doeleindes van kortingitems 460.17/00.00/04.00, 460.17/8701.20/03.06, 460.17/87.02/03.04, 460.17/ 87.03/05.04, 460.17/87.04/03.04 en 460.17/87.06/03.04 het enige uitdrukking waaraan 'n betekenis ingevolge item 317.04 geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk.</p> <p>(b) Vir die doeleindes van hierdie kortingitems beteken die mate van korting "hoogstens die reg bereken kragtens die Opmerkings by hierdie kortingitem" dat die doeanereg betaalbaar bereken moet word op 'n waarde wat soos volg bepaal word:</p> <p>(i) Die waarde vir doeaneregdoeleindes van gespesifiseerde motorvoertuie ingevoer minus die waarde van enige oorskot Volume Monteringslokalisasietoelaag (VMLT) soos bereken in die kwartaallike rekening van 'n vervaardiger van gespesifiseerde motorvoertuie (soos omskryf in kortingitem 317.04).</p> <p>(c) Na vermindering van die waarde vir doeaneregdoeleindes deur gebruik van die VMLT soos bereken ingevolge 2(b)(i) mag die doeanereg vermindere word in die mate van die bedrag op die Produksie Kortingsertifikaat.</p> <p>3. Hierdie Opmerkings is slegs van toepassing op die gewone reg in Deel 1 van Bylae No. 1 gespesifiseer.</p>	

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1671)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 July 2021**, to the extent set out in the Schedule hereto.


DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

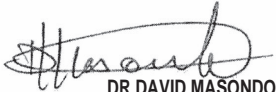
SCHEDULE

By the substitution of Note(s) 5 and 8 in Chapter 98 of Section XXII to Part 1 of Schedule No. 1 with the following:

- 5.
- (a) Original equipment components for motor vehicles enumerated under heading 98.01 shall not include automotive components of which -
 - (i) the floor panels, body sides or roof panels are permanently attached to each other (except in the case of cabs for road tractors for semi-trailers of a vehicle mass exceeding 1 600 kg, for motor vehicles for the transport of goods of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg and for chassis fitted with cabs of a mass exceeding 1 600 kg and a G.V.M. exceeding 3 500 kg in which case the cabs may be assembled and trimmed);
 - (ii) the engine and transmission assemblies, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation are fitted to such floor pans or chassis frames; and
 - (iii) the bodies/cabs are fitted to floor pans or chassis frames (except in the case of vehicles of a mono-built construction of a vehicle mass exceeding 2 000 kg).
 - (b) Original equipment components for specified motor vehicles as defined in rebate item 317.03 or 317.04 destined for assembly outside the borders of the Republic, must be in the form of kits that have untrimmed painted bodies with no parts assembled to the body.
8. For the purposes of this Chapter "automotive components" means a new article which can be identified as being suitable for use in the manufacture of motor vehicles manufactured under rebate items 317.03 or 317.04 and 317.07 or original equipment components, including carpet cut to floorpan shape, leather seat covers cut to size, unfinished articles, including blanks and rough castings, having the essential character of automotive components.

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1671)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 Julie 2021**, in die mate in die Bylae hierby aangetoon.


DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur Opmerking(s) 5 en 8 in Hoofstuk 98 van Afdeling XXII by Deel 1 van Bylae No. 1 deur die volgende te vervang:

- 5.
- (a) Oorspronklike toerustingkomponente vir motorvoertuie genoem onder pos 98.01 sal nie motorvoertuigkomponente insluit nie waarvan -
 - (i) die vloerplate, sypanele of dakpanele permanent aan mekaar geheg is nie (behalwe in die geval van kajuite vir padtrekkers vir leunsleepwaens met 'n voertuigmassa van meer as 1 600 kg, vir die vervoer van goedere met 'n voertuigmassa van meer as 2 000 kg en 'n B.V.M. van meer as 3 500 kg en vir onderstelle met kajuite toegerus met 'n massa van meer as 1 600 kg en 'n B.V.M. van meer as 3 500 kg, in welke geval die kajuite gemonteer en met bekleedsel toegerus mag wees);
 - (ii) die enjin- en transmissiemonteerings, asse, verkoelers, veringstelsel, stuurmeganismes, rem of elektriese toebehore of instrumentasie geheg is aan sulke vloerplate of onderstelrame; en
 - (iii) die bakke/kajuite aan vloerpanele of onderstelrame geheg is (behalwe in die geval van voertuie met 'n eenheidsgeboude konstruksie met 'n voertuigmassa van hoogstens 2 000 kg).
 - (b) Oorspronklike toerusting komponente vir gespesifiseerde motorvoertuie soos omskryf in kortingitem 317.03 of 317.04, bestem vir montering buite die grense van die Republiek, moet in die vorm van monterestelle met onafgewekte gevefde bakwerke wees met geen onderdele aan die bakwerk gemonteer nie.
8. Vir die doeleindes van hierdie Hoofstuk beteken "motorvoertuigkomponente" 'n nuwe artikel wat uitgeken kan word as geskik vir gebruik in die vervaardiging van motorfietsse en motorvoertuie vervaardig onder kortingitem 317.03 of 317.04 en 317.07 of oorspronklike toerustingkomponente, insluitende tapyt tot vloerpanvorm gesny, leersitplekoortreksels na grootte gesny, onverwerkte artikels, insluitende rustukke en ru-gietstukke wat die wesentlike aard van motorvoertuigkomponente het.

NO. R. 554

SUID-AFRIKAANSE INKOMSTEDIENS

25 Junie 2021

STAATSKOERANT, 25 JUNIE 2021

No. 44759 45