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GOVERNEMENT NOTICES • GOEWERMENTSKENNISGEWINGS

DEPARTMENT OF AGRICULTURE, LAND REFORM AND RURAL DEVELOPMENT

NO. R. 725

13 August 2021

**AGRICULTURAL PESTS ACT, 1983
(ACT No. 36 OF 1983)****CONTROL MEASURES RELATING TO
THE POLYPHAGOUS SHOT HOLE BORER**

I, Angela Thokozile Didiza, Minister of Agriculture, Land Reform and Rural Development, acting under section 6 of the Agricultural Pests Act, 1983 (Act No. 36 of 1983), hereby prescribe the Control Measures set out in the Schedule.


MRS ANGELA THOKOZILE DIDIZA
Minister of Agriculture, Land Reform and Rural Development

SCHEDULE

Definitions

1. In this Schedule any word or expression to which a meaning has been assigned in the Act shall have that meaning and, unless the context otherwise indicates—

“authority” means any officer of the Department Agriculture, Land Reform and Rural Development in the national, provincial or local sphere of government;

“authorized person” means a person who is not an officer and to whom a power or duty has been delegated or assigned under section 2 (4) of the Agricultural Pests Act;

“executive officer” means an officer designated in terms of section 2 (1) of the Agricultural Pests Act;

“infested plant” means the presence in a plant and/or wood plant of a living pest of the plant or plant product concerned;

“non-reproductive host plant(s)” means the plant(s) where the pest attacks, penetrates and inoculates the fungus that then starts growing in the sapwood, but in which the beetle does not establish breeding galleries or reproduce, the pest in some cases cannot successfully complete its life cycle and the plant therefore does not act as a further source of spread, refer to table 3;

“notifiable insect” means the insect as designated in table 1 of these Control Measures;

“Pest free area” means an area in which a specific pest does not occur as demonstrated by scientific evidence and in which, where appropriate, this condition is being officially maintained;

“phytosanitary measure” means those measures, regulations or procedures as provided for under this regulation having the purpose to prevent the introduction or spread of quarantine pests or to limit the economic impact of regulated non-quarantine pests;

“phytosanitary procedure” means any official method for implementing phytosanitary measures including the performance of inspections, tests, surveillance or treatments in connection with regulated pests;

“Polyphagous shot hole borer” means the insect known scientifically as *Euwallacea fornicatus*, previously referred to as *Euwallacea nr. fornicatus* and *Euwallacea whitfordiodendrus* in literature and any of its fungal symbionts including *Fusarium euwallaceae*, *Graphium euwallaceae* and *Paracremonium pembeum*;

“quarantine area” means an area within which a quarantine pest is present and is being officially controlled;

“the Act” means the Agricultural Pests Act, 1983 (Act No. 36 of 1983);

“regulated article” means any plant, plant product, storage place, packaging, conveyance, container, soil and any other organism, object or material capable of harbouring or spreading pests, deemed to require phytosanitary measures, particularly where international transportation is involved;

“reproductive host plant(s)” means the plant(s) that the beetle infests and where it successfully establishes a breeding gallery in which the fungus grows, where eggs are laid, and larvae develop into mature adults, thus completing its life cycle, refers to table 2.

Compulsory notification

2. (1) Every user of land within the Republic shall immediately notify the executive officer and/or authority of any occurrence or suspected occurrence of the notifiable insect specified in table 1.

(2) Any individual or organization or institution that has for the first time identified or recorded the notifiable insect specified in table 1 to be present in a pest free area shall immediately report it to the executive officer.

Responsibilities of executive officer

3. (1) Upon national pest reporting, the executive officer shall immediately-
- (a) take necessary phytosanitary procedure or action to identify and confirm the presence of the notifiable insect specified in table 1 in an area; and
 - (b) prescribe or specify phytosanitary measures to be complied with by the user of land and/or land owner.
- (2) The executive officer may, at any time if he/she deems necessary, revoke the prescribed measures to manage or control the notifiable insect specified in table 1.
- (3) Where the user of land and/or owner of land cannot meet the obligations of these measures, the executive officer may implement reasonable measures to manage the notifiable insect specified in table 1.

Prohibition relating to the removal, keeping, planting or cultivation of infested plants

4. (1) No user of land shall remove any infested or suspected infested plant specified in table 2 and 3 –
- (a) from any area within the Republic demarcated by the authority where a notifiable insect listed in table 1 occurs;
 - (b) unless the movement is authorized by means of a permit or the plant or plant product is certified by the authority as free from the insect or unless such plant or plant product does not act as a pathway or vector to transmit or spread a prohibited insect in Table 1;
 - (c) from any quarantine area within the Republic without authorization by the executive officer.
- (2) No user of land shall keep, plant or cultivate any infested plant listed in table 2 and infested with the notifiable insect in table 1 in any land within the Republic.

Issuance of an official order to the user of land

5. The executive officer and/or an authorised person shall issue an official order, which shall be complied with in terms of section 7 of the Act to any area infested with a notifiable insect specified in table 1.

Destruction of plants, plant products and other regulated articles

6. If the executive officer and/or an authorised person suspects on reasonable grounds or has established that plants, plant products and other regulated articles have been kept or cultivated, removed or conveyed contrary to the provisions of these Control Measures, he/she may-

- (a) destroy such plants, plant products and other regulated articles;
- (b) order that the user of land or owner of land shall destroy such infested plants, plant products and other regulated article.

Responsibility of user of land

7. Any user of land must take all reasonable measures as prescribed or specified in the relevant guidelines or action plans to manage and control the notifiable insect specified in table 1.

Issuance of guideline, regulation or action plan

8. The executive officer and/or an authorised person may, where he/she deems appropriate, issue action plans or guidelines, reasonable measures or operational procedures for the implementation of this regulation to manage and control the notifiable insect specified in table 1.

Issuance of regulation or amendment

9. The Minister may where deemed appropriate issue or amend this control measures including the inclusion of any additional reproductive or non-productive host plant as more research is conducted and published.

Application for a removal permit

10. (1) An application for a removal permit which may be issued by the executive officer and/or an authorised person under a control measure in order to exempt a user of land from the prohibition or obligation contained in such control measure, shall be made on a form which is obtainable from the executive officer for this purpose.

(2) Such application form shall-

- (a) be completed by the user of land and/or owner of land requiring such permit;
- (b) after having been thus completed, be submitted to the executive officer; and
- (c) removal permit should be valid for 30 days after approval date.

Exemption from a prohibition

11. The executive officer may, by means of a removal permit, exempt a user of a land from prohibition-

- (a) if the executive officer or authorised person is satisfied that the necessary phytosanitary procedure have been taken to reduce the risk of introduction and spread of prohibited pests which include the killing and cleansing of plants from the notifiable insect specified in Table 1;
- (b) if the executive officer or authorised person is satisfied that the plant material for which the permit is required is only obtained from a protected structure which prevents infection or infestation by the notifiable insect specified in Table 1; and
- (c) if the executive officer or authorised person is satisfied that the plants or plant products originate from a specified or demarcated area of low pest prevalence or that the area is free from the notifiable insect specified in table 1.

TABLE 1
NOTIFIABLE INSECT

Scientific Name	Common Name
<i>Euwallacea fornicates</i>	Polyphagous shot hole borer

TABLE 2
REPRODUCTIVE HOST TREE

Scientific Name	Common Name
<i>Persea americana</i>	Avocado

TABLE 3
NON-REPRODUCTIVE HOST TREES

Scientific name	Common name
<i>Carya illinoensis</i>	Pecan nut
<i>Citrus limon</i>	Lemon
<i>Citrus sinensis</i>	Orange
<i>Macadamia spp</i>	Macadamia
<i>Prunus armeniaca</i>	Apricot
<i>Prunus persica</i>	Peach
<i>Psidium quajava</i>	Guava
<i>Vitis vinifera</i>	Grapevine

SOUTH AFRICAN REVENUE SERVICE

NO. R. 726

13 August 2021

GENERAL EXPLANATORY NOTE:

[] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

_____ Words that are underlined with a solid line, indicate insertions in the existing rules

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

Under sections 77H and 120 of the Customs and Excise Act, 1964 (Act 91 Of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto.



**EDWARD CHRISTIAN KIESWETTER
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE**Amendment of rule 77H.11**

1. (1) Rule 77H.11 is hereby amended –
(a) by the substitution for paragraph (b) of subrule (2) of the following paragraph:

“(b) A Customs and Excise Branch Office Appeal Committee may not consider and decide an appeal—

- (i) if, in the case of an appeal in respect of which it is possible to quantify an amount to which the appeal relates, such amount exceeds R10 000 000; or
- (ii) in relation to any decision involving a determination of the tariff, value or origin of goods;

Provided that such committee may consider an appeal in relation to a determination referred to in section 47(9)(a)(i)(bb) made after 1 September 2019 at Branch Office level concerning goods contemplated in item 670.04 of Schedule No. 6 in respect of which the amount to which the appeal relates does not exceed R20 000 000.”; and

- (b) by the substitution for subrule (3) of the following subrule:

“(3) The Tariff, Valuation and Origin Appeal Committee must, subject to the proviso in subrule (2)(b), consider and decide appeals in relation to all decisions involving a determination of the tariff, valuation or origin of goods, taken at Branch Office level irrespective of the amount to which the appeal relates.”.

- (2) This amendment must be regarded to have come into effect on 1 September 2019.

Amendment of rule 77H.12

2. (1) Rule 77H.12 is hereby amended by the addition of the following subrule after subrule (2):

“(3) (a) A Chairperson referred to in subrule (1)(a) may, subject to paragraph (b), in writing designate an officer or SARS official with the necessary knowledge and skills to act as presiding officer at meetings of the relevant appeal committee in the absence of that Chairperson and perform the functions of Chairperson.

(b) In the case of a Chairperson of a Branch Office Appeal Committee contemplated in subrule (1)(a)(i) or (ii), the officer or SARS official designated must be a member of the relevant committee.

(c) Any designation in terms of paragraph (a) must be in accordance with requirements set out in the terms of reference referred to in rule 77H.14.”.

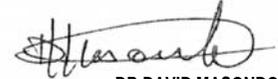
(2) Subitem (1) comes into effect on the date of publication of this Notice.

Certain appeals not affected by amendments in item 1 of this Notice

3. An adjudication by the Tariff Valuation and Origin Appeal Committee between 1 September 2019 and the date of publication of this Notice, of an appeal which in terms of the amendment contained in item 1 falls within the jurisdiction of a Customs and Excise Branch Office Appeal Committee, is not affected by the amendments in this Notice.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/4/55)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 4 of Schedule No. 6 to the said Act is hereby amended, **with retrospective 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 4 in Part 4 of Schedule No. 6 with the following:

4. For the purposes of rebate items 680.04 and 680.05 a licensed special manufacturing warehouse (VS) must be registered in terms of rebate item 317.03, 317.04 or 317.07.

NO. R. 727

SOUTH AFRICAN REVENUE SERVICE

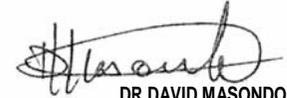
13 August 2021

STAATSKOERANT, 13 AUGUSTUS 2021

No. 44983 23

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/4/55)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 4 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 1 Julie 2021, in die mate in die Bylae hierby aangetoon.


DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

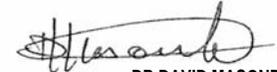
BYLAE

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

- | |
|---|
| 4. Vir die doeleindes van kortingitems 680.04 en 680.05, moet 'n gelisensieerde spesiale vervaardigingspakhuis (VS) geregistreer wees in terme van korting item 317.03, 317.04 of 317.07. |
|---|

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/116)**

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 retrospective 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
538.00	00.00	04.00	09	Automotive components for specified motor vehicles, as defined in rebate item 317.03 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 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.	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 issued in the name of the importer

NO. R. 728

SOUTH AFRICAN REVENUE SERVICE

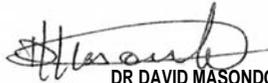
13 August 2021

STAATSKOERANT, 13 AUGUSTUS 2021

No. 44983 25

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/3/116)**

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


DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

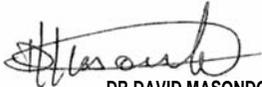
BYLAE

Deur die invoeging van die volgende:

Teruggawe Item	Tarifpos	Kode	TS	Beskrywing	Mate van Terugbetaling
538.00	00.00	04.00	09	Motorvoertuigonderdele vir gespesifiseerde motors, soos omskryf in kortingitem 317.03 of swaar motorvoertuie soos omskryf in Opmerking 1 in 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, 8537.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 en 9401.20 OPMERKING: 1. Enige uitdrukking waaraan 'n betekenis geheg is ingevolge item 317.04, het vir die doeleindes van hierdie item dieselfde betekenis, tensy dit uit die samehang anders blyk.	Hoogstens die reg van toepassing op sodanige goedere in Deel 1 van Bylae No. 1 verminder tot die mate van die bedrag wat op enige PKS aangedui is, in die naam van die invoerder uitgereik

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/379)

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, with retrospective 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 the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
410.03	87.00	01.02	23	Not exceeding two assembled motor vehicles per model manufactured under rebate items 317.03, 317.04 and 317.07, entered as prototypes for use exclusively in the development or manufacture of new models, subject to a permit issued by the Controller and any additional conditions he may impose in each case: Provided that the prototypes are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of within a period of two years from the date of entry under this item: Provided further that any one of the foregoing acts with such vehicles within a period of two years from the date of entry in terms of this item shall render such vehicles liable to payment of duty	Full duty

NO. R. 729

SOUTH AFRICAN REVENUE SERVICE

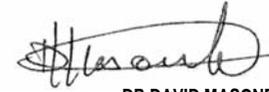
13 August 2021

STAATSKOERANT, 13 AUGUSTUS 2021

No. 44983 27

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/1/379)**

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



**DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES**

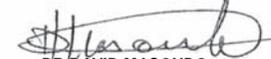
BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
410.03	87.00	01.02	23	Hoogstens twee gemonteerde motorvoertuie per model vervaardig onder kortingitems 317.03, 317.04 en 317.07, geklaar as prototipes uitsluitlik vir gebruik in die ontwikkeling of vervaardiging van nuwe modelle, onderhewig aan 'n permit deur die Kontroleur uitgereik en enige verdere voorwaardes wat hy in elke geval mag stel: Met dien verstande dat die prototipes nie binne 'n tydperk van twee jaar na die datum van klaring onder hierdie item aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggegee, verruil, verkoop of andersins vervoer word nie: Met dien verstande voorts dat enigeen van voormelde handelinge met sodanige voertuie binne 'n tydperk van twee jaar na die datum van klaring kragtens hierdie item, sodanige voertuie onderhewig maak aan betaling van reg	Volle reg

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/744)**

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 retrospective 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 the following:

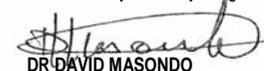
Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.00				VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT NOTES: 1. Components imported separately (for example, as a reserve supply for replacing damaged components or as components not forming part of imported unassembled, complete or incomplete vehicles) for use in terms of the provisions of item 317.03, 317.04 or 317.05, shall be entered under the appropriate tariff heading of Schedule No. 1 and under the rebate provision applicable to the components as if imported as parts of the unassembled vehicles in which they are to be incorporated. 2. Vehicle manufacturers registered in terms of rebate item 317.03 or 317.04 and importing components of Chapter 98 may not register for the purposes of rebate item 317.02 or clear components in terms of rebate item 317.02.	
317.07				INDUSTRY: HEAVY VEHICLES NOTES: 1. "Heavy vehicles" means - a) road tractors for semi-trailers of subheading 8701.20 of a vehicle mass 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 exceeding 2 000 kg (excluding those of subheading 8702.10.10); c) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg or of a mass exceeding 1 600 kg and of a G.V.M. 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 d) chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and of a G.V.M. 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). 2.(a) For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 or 317.04 has the meaning so assigned. b) To qualify for any rebate in terms of this item all components imported for the manufacture of the motor vehicles specified in Note 1 to this item shall be entered under Chapter 98 of Schedule No. 1.	

By the substitution of Note 8.3 to rebate item 317.04 of the following:

8.3. If any liability remains after the calculation in terms of Note 8.1, the PRC may be utilised to reduce the customs duty before the remaining customs duty and additional VAT are brought to account.

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/1/744)**

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


DR DAVID MASONDO

ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
317.00				VOERTUIE, VLIEGTUIE, VAARTUIE EN VERWANTE VERVOERTOERUSTING OPMERKINGS: 1. Komponente afsonderlik ingevoer (byvoorbeeld, as 'n reserwe voorraad ter vervanging van beskadigde komponente of as komponente wat nie deel uitmaak van ingevoerde ongemonteerde volledige of onvolledige voertuie nie) vir gebruik kragtens die bepalings van item 317.03, 317.04 of 317.05, moet geklaar word onder die toepaslike tariefpos van Bylae No. 1 en onder die voorsiening van toepassing op die komponente asof hulle as onderdele van die ongemonteerde voertuie waarin hulle geïnkorporeer moet word, ingevoer is. 2. Voertuig vervaardigers wat onder kortingitem 317.03 of 317.04 geregistreer is en komponente van Hoofstuk 98 invoer, mag nie registreer vir die doeleindes van kortingitem 317.02 of komponente klaar ingevolge kortingitem 317.02 nie.	
317.07				NYWERHEID: SWAAR VOERTUIE OPMERKINGS: 1. "Swaar voertuie" beteken - (a) padtrekkers vir leunsleepwaens van subpos 8701.20 met 'n voertuigmassa van meer as 1 600 kg; (b) motorvoertuie vir die vervoer van tien of meer persone, insluitend die bestuurder, van pos 87.02, met 'n voertuigmassa van meer as 2 000 kg (uitgesonderd voertuie van subpos 8702.10.10); (c) motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van meer as 2 000 kg en met 'n B.V.M. van meer as 3 500 kg of met 'n massa van meer as 1 600 kg en met 'n B.V.M. van meer as 3 500 kg, per onderstel toegerus met 'n kajuit (uitgesonderd rolbodemwaens en lae-konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokragmotors); en (d) onderstelle toegerus met enjins van pos 87.06, met 'n massa van meer as 1 600 kg of met 'n B.V.M. van meer as 3 500 kg (uitgesonderd dié vir rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokragmotors). 2.(a) Vir die doeleindes van hierdie item het enige uitdrukking waarvan 'n betekenis ingevolge item 317.03 of 317.04 geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk: (b) Ten einde vir enige korting ingevolge hierdie kortingitem te kwalifiseer, moet alle komponente wat ingevoer word vir die vervaardiging van die motorvoertuie gespesifiseer in Opmerking 1, geklaar word onder Hoofstuk 98 in Bylae No. 1.	

Deur die vervanging van Opmerking(s) 8.3 by kortingitem 317.04 deur die volgende:

8.3 Indien enige aanspreeklikheid oorbly na berekening ingevolge Opmerking 8.1, mag die PKS gebruik word om die doeanereg te verminder voor die oorblywende doeanereg en addisionele BTW in berekening gebring word.