

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 265

24 MARCH 2017

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/111)**

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 to the extent set out in the Schedule hereto.



**M. JONAS  
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	04.00	04	<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 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 item 317.03 has the meaning so assigned.</p>	Full duty