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AIDS HELPLINE: 0800-0123-22 Prevention is the cure

GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 30

14 January 2005

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 4 (NO. 4/290)

Under section 75 of the Customs and Excise Act, 91 of 1964, Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for the particulars appearing in the columns opposite item 460.17/87.00/03.02 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of rebate
460.17	87.00	03.02	26	Motor vehicles classifiable under subheadings 8701.20.10, 8702.10.80, 8702.90.10, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.80, 8704.31.80, 8704.90.80 and 8706.00.10 entered on or before 31 December 2012 for the purposes of this provision, as specified by the International Trade Administration Commission, by means of a certificate: Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant - (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;	Full duty less the duty in Section B of Part 2 of Schedule No. 1

Rebate Item	Tariff Heading	Rebate Code	C D	Description	DUTY OF EXPORT
				(b) has submitted a business plan on or before 31 December 2007 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 (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. NOTES: 1. Productive assets include the following: Buildings erected, rented or leased 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 for 5 years. 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.	