GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICES

No. R. 260

30 March 2012

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF RULES (DAR/101)

Under sections 75 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended with retrospective effective effect from 1 January 2012 to the extent set out in the Schedule hereto.

GEORGE NGAKANE VIRGIL MAGASHULA

COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution in item 202.00 of the Schedule to the Rules of the following forms:

"DA 199.A Customs account for registrants for the purpose of rebate item 317.04

DA 199.01 Calculation of "the value in terms of note 29" to rebate item 317.04

DA 199.03 Calculation of the duty free allowance to be utilised for this quarter and the excess duty free allowance to be carried forward as an opening balance to the next quarter

DA 199.10 Calculation of the value for customs duty purposes of note 27(i) to rebate item 317.04

DA 199.11 The value for customs duty purposes of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No.1 for this quarter

DA 199.12 The value for customs duty purposes of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No.1 in unopened containers or unit load devices at the end of this quarter

- DA 199.13 The value for customs duty purposes of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD (XIR) under Chapter 98 of Schedule No.1 used in the manufacture of original equipment components and supplied to other registrants this quarter
- DA 199.14 The value for customs duty purposes of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No.1 used in the manufacture of original equipment components exported this quarter
- DA 199.15 The value for customs duty purposes of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No.1 returned to the overseas suppliers this quarter
- DA 199.16 The value for customs duty purposes of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No.1 transferred to parts and accessories this quarter
- DA 199.17 The value for customs duty purposes of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No.1 used in the manufacture of specified motor vehicles exported this quarter."
- (b) By the deletion in item 202.00 of the Schedule to the Rules of forms DA 199.05 and DA 199.30.

	SARS			DA189.A
cus	TOMS AND EXCISE	REBATE ITEM 317.	04	
	CUSTOMS ACCOUNT FOR	REGISTRANTS FOR THE PURPOSE OF REBATE (TEM 3	7,04	
1	DETAILS OF REGISTRANT			
1.1	Name of Rebate Registrant :			***************************************
1.2		4		
1.3				
1.4	Telephone and Fax No.			
1.5				
1.6	Warehouse Code No.(s)			
	Tradition Code (To,(e)			
2	CUSTOMS ACCOUNT DETAILS			
2.1	Quarter : F	From To		
2.3	Rate of Duty as per Chapter 98 of Schedule No.1.			
3	CALCULATION OF THE "FULL DUTY" IN TERMS O	F CHAPTER 98 OF SCHEDULE NO.1.		
3.1		nent components entered under Chapter 98 of Schedule No.		
2 2	1 brought forward from form DA 199.10.		R	
3.2	Rate of duty as per line 2.3. "Full Duty" (The value as per line 3.1 multiplied by the r	rate on par line 2.0\	%	
4	CALCULATION OF "THE DUTY PAYABLE ON THE		R	<u> </u>
				1
4.1	"The value calculated in terms of Note 29" brought forw	ard from form DA 199.01.	R	
4.2	Rate of duty as per line 2.3.	1 200	%	
4.3	"The duty payable on the value calculated in terms of N	Ote 29".	R	<u></u>
5	CALCULATION OF THE "EXTENT OF REBATE"			T
5.1	"Full Duty" brought down from line 3.3.		R	
5.2	Less "the duty payable on the value calculated in term	_	R	
5.3	"The extent of Rebate" in terms of Rebate Item 317.04.		R	<u> </u>
6	CUSTOMS DUTY AND VAT PAYABLE			·
6.1	The full duty payable in terms of Chapter 98 of Schedul	te No. 1 brought down from line 3.3.	R	
1	<u>Less</u> the "extent of Rebate" brought down from line 5.3	3.	Ħ	
6.3	Customs Duty Payable		FI	
6.4	VAT Payable		R	
7	DECLARATION		······································	
1,		in my capacity as		(position)
here	by declare that the particulars herein and on the accomp	panying forms are true and correct.		
	Signature	Date	**	
_				
8	FOR OFFICIAL USE			
8.1		(Officer Name) on		, ,
8.2	<u>-</u>	(Officer Name) on		• •
8.3		(Receipt Number)	*********	(Date)
9	NOTE			
9.1	This form may be reproduced in this format only.		····	

7	SAR	25		DA199.01						
CUS	TOMS AND EXCIS	SË RE	BATË ITEM 3	17.04						
		CALCULATION OF "THE VALUE IN TERMS OF NOTE 29" TO REBAT	E ITEM 317.04							
1	CUSTOMS ACCO	UNT DETAILS								
1.1	Name of Rebate R	egistrant :								
1.2	Warehouse Code	No.(s) :								
1.3	Quarter	Quarter : From To To								
2	RETURN IN TERMS OF NOTE 29 TO REBATE ITEM 317.04									
2000000000	mount brought ward from Form	Description	R	Rebate Item 317.04 (reference)						
DA 199.10		The value for customs duty purposes of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No. 1		Note 29 (i)						
	DA 199.20	Plus the foreign currency usage of original equipment components received by a registrant from any person in the common customs area								
	DA 199.02	<u>Plus</u> the duty free allowance originally allocated to motor vehicles at the time of production but which were exported in this quarter		Note 29 (iii)						
	(A)	Sub - total								
	DA 199.03 (Line 2.3.2)	Less the Duty Free Allowance utilised for this quarter - Note 3.1		Note 29 (iv)						
	(B)	Sub - total								
	DA 199.06	Less the value of Import Rebate Credit Certificates - Note 3.2		Note 29 (v)						
	(C)	Total of "The value calculated in terms of Note 29" carried forward to Form DA 199.A								
3	NOTE									
3.1		on of the duty free allowance to be utilised in terms of Note 29 (iv) to Rebate licate to be utilised in terms of Note 29 (v) to Rebate Item 317.04 shall be disr	•	e value of any import						
3.2	The value of impo	rt rebate credit certificates utilised in terms of Note 29 (v) to Rebate Item 317 as per Sub-total (B) above.	-	ceed the						
3.3	This form may be	reproduced in this format only.								

7	/S/	IRS		DA196.03						
cus	TOMS AND I	EXCISE	REBATE ITEM	317.04						
	CALCULATI	ON OF THE DUTY FREE ALLOWANCE TO BE UTILISED FOR THIS QUAR ALLOWANCE TO BE CARRIED FORWARD AS AN OPENING BALANCE TO								
1	CUSTOMS A	ACCOUNT DETAILS								
1,1	Name of Ret	bate Registrant :								
1.2	Warehouse	Code number :								
1.3	Quarter	: From To To								
2	RETURN IN RESPECT OF NOTES 14 AND 29 (Iv) TO REBATE ITEM 317.04									
2.1	Calculation	of the amount of the Duty Free Allowance available for utilisation this qua	arter							
	em 317.04 leference	Description		R						
Note	14 (iii) (a)	The balance of the excess Duty Free Allowance brought forward from the pre- if any. (refer to Par.2.3.3, Form DA 199.03 of the previous quarter).								
	: 14 (ii) and ii) (b)	Less the amount of such excess Duty Free Allowance utilised for the import of vehicles under Rebate Item 460.17, this quarter.	of motor							
SUE	-TOTAL									
Note 14 (iii) (c)		Plus the Duty Free Allowance of 27% for this quarter (brought forward from F 199.04).	orm DA							
тот	AL (A)	The total Duty Free Allowance available for utilisation this quarter								
2.2		of the value in terms of Note 29 before any deduction of Duty Free Allow in terms of Notes 29 (iv) and (v) to rebate item 317.04.	vances and/or	Import Rebate Credit						
	em 317.04 Reference	Description		R						
Note	e 29 (i)	The value for customs duty purposes of original equipment components enter consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of 1 (brought forward from DA199.10).								
Note	e 29 (ii)	Plus the foreign curreny usage of original equipment components received f person in the common customs area (brought forward from Form DA199.20)								
Note	e 29 (iii)	Plus the duty free allowance originally allocated to motor vehicles at the time but which were exported in this quarter (brought forward from Form DA199.0								
тот	'AL (B)	The total value calculated in terms of Note 29 before any deduction of Duty I and/or Import Rebate Credit Certificates.	Free Allowance							
2.3	Calculation	of the Duty Free Allowance to be utilised in terms of Note 29 (iv) to Reb	ate Item 317.04	**************************************						
	Line	Description		R						
2.3.	1	The amount of the Duty Free Allowance available for utilisation this quarter above]	[Total (A)							
2.3.	2	Less the Duty Free Allowance to be utilised in terms of Note 29 (iv) this qual [The lesser amount of Total (A) or Total (B) above].	rter.							
2.3.	3	The amount of the excess Duty Free Allowance carried forward to the next q to Note 3.1).	uarter. (Refer							
3	NOTE									
3.1	This amoun	t shall not be a negative amount but can only be reduced to nil.								
3.2	This Form n	nay be reproduced in this format only.								

7	SA	RS		DA199.10				
cus	TOMS AND E	XCISE	REBATE ITEM 317.	.04				
	CALCI	ULATION OF THE VALUE FOR CUSTOMS DU	ITY PURPOSES OF NOTE 27 (I) TO REBAT	E ITEM 317.04				
1	CUSTOMS A	CCOUNT DETAILS						
1.1	Name of Reba	ate Registrant :						
1.2	Warehouse C	ode number :						
1.3	Quarter	: From	То					
2	RETURN IN F	RESPECT OF NOTE 27 (i) TO REBATE ITEM :	317.04					
	ught forward rom Form	Descrip	otion	Customs value				
	DA199.11	The value for customs duty purposes of import entered for home consumption on a form SAD 98 of Schedule No. 1.		•				
(refer to Note 3.1)		Plus the value for customs duty purposes of ir entered for home consumption on a form SAD 98 of Schedule No. 1. in unopened containers previous quarter.	500 (IR) or SAD 500 (XIR) under Chapter					
Sub	-total (A)							
	ught forward from Form	Descrip	otion	Customs value				
DA1	99.12	The value for customs duty purposes of import for home consumption on a form SAD 500 (IR) Schedule No. 1 in unopened containers or unit (refer Note 3.2)						
DA	199.13	Plus the value for customs duty purposes of ir entered for home consumption on a form SAD 98 of Schedule No. 1 used in the manufacture supplied to other Registrants. (refer Note 3.2)						
DA1	99.14	Plus the value for customs duty purposes of ir entered for home consumption on a form SAD 98 of Schedule No. 1 used in the manufacture exported. (refer Note 3.2)	500 (IR) or SAD 500 (XIR) under Chapter					
DA	199.15	Plus the value for customs duty purposes of in entered for home consumption on a form SAD 98 of Schedule No. 1 returned to the overseas	500 (IR) or SAD 500 (XIR) under Chapter					
DA	199.16	Plus the value for customs duty purposes of in entered for home consumption on a form SAD 98 of Schedule No. 1 transferred to Parts and	500 (IR) or SAD 500 (XIR) under Chapter					
DA1	99.17	Plus the value for customs duty purposes of in entered for home consumption on a form SAD 98 of Schedule No. 1 used in the manufacture Note 3.2)	500 (IR) or SAD 500 (XIR) under Chapter					
Sub	-total (B)							
con	sumption on a	toms duty purposes of imported original equal form SAD 500 (IR) or SAD 500 (XIR) under 027 (I) to Rebate Item 317.04. [Sub-total (A) le	Chapter 98 of Schedule No. 1 calculated					
3	NOTE		<u> </u>	- 19.				
3.1	Shall be the a	amount declared on form DA 199.12 the previou	s quarter.					
3.2	II.	customs duty purposes declared in terms of No such components imported and declared on form		value for customs duty				
3.3	purposes of such components imported and declared on form DA 199.11. This form may be reproduced in this format only.							

	S	ARS						DA199.11	
CUS	STOMS AN	ID EXCISE				REBATE ITE	M 317.04		
			DUTY PURPOSES OF FORM SAD 500 (IR) O) (XIR) UNDE				
1	CUSTON	IS ACCOUNT DE	ETAILS						
1.1 1.2 1.3	1	Rebate Registrar se Code number	:		т				
2	RETURN	IN RESPECT O	F NOTE 27 (i) (a) TO R	IEBATE IT	EM 317.04				
-	Bill (Number	of entry Date		Desc	ription of goo	da		Value for customs duty purposes	
_									
-	****								
	***************************************						**************************************		
		·							
<u> </u>			_						
-							TOTAL		
_	NOTE:			0.000 - 7.000 - 1.000 - 1.000 - 1.000			IOIAL	<u> </u>	
3.1	NOTE	inments entered	for home concurration of	n a form S	AD FOO (ID)	CAD EDO A	ID) under Chart	or 00 of Sobodula	
3.1	No.1 duri	ng the quarter mi ce provided on th	for home consumption of ust be entered on this for iis form is inadequate, it ired information in the s	rm. may be re	produced by	the Registrant			

	S	ARS				DA199.12			
CUS	TOMS AN	ID EXCISE		REBATE ITEM 3	17.04				
	OR HOME	CONSUMPTIO	N ON A FORM SAD 5	F IMPORTED ORIGINAL EQUIPM 00 (IR) OR SAD 500 (XIR) UNDER UNIT LOAD DEVICES AT THE EN	CHAPTER!	8 OF SCHEDULE			
1	CUSTON	IS ACCOUNT D	PETAILS						
1.1	Name of	Rebate Registra	ınt :						
1.2	Warehou	se Code numbe	r :						
1.3	Quarter		: From	To	·······				
2	RETURN	IN RESPECT (OF NOTE 27 (i) (b) TO	REBATE ITEM 317.04					
N	Bill o lumber	f entry Date		Description of goods		Value for customs duty purposes			
									
	····								
		:							
		I			TOTAL				
3	NOTE								
3.1 3.2 3.3	compone The valuat the en (b) and for	ents in unopened e for customs do d of each quarte orm DA 199.10)	d containers or unit load uty purposes of original er must be carried forwa	rtify the value for customs duty purp d devices at the end of the last quant equipment components in unopene ard as an opening balance to the ne , it may be reproduced by the Regis	er of the cal d containers xt quarter. (endar year. or unit load devices Refer to Note 27 (i)			
ال				, it may be reproduced by the negls		···· IOIIIIAL WILII LIIC			

7	S	ARS	5						DA199.13		
CUS	TOMS AN	EXCISE					REBATE ITEM 317.	04			
	CONS	UNPTION	ON A FORM	SAD 500 (I	R) OR SAD 500 (X	IR) UNDER CI	EQUIPMENT COMPO HAPTER 98 OF BCH LIED TO OTHER REC	EDULE NO. 1 USI	ED IN THE		
1	CUSTOM	ACCOUN	T DETAILS		.c						
1.1	l	tebate Regi e Code nun									
1.3	Quarter			From To							
2	RETURN	N RESPEC	T OF NOTE	27 (i) (c) T	D REBATE ITEM 3	17.04					
mar	lame of juracturing prehouse	Inv Number	roice Date	Number	Component Description	Quantity	Value for customs duty purposes per components	Total value for customs duty purposes	Certificate DA 190 number		
•••	nenouse	.142				supplied	garijara	purposes			
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
								•			
							TOTAL				
3	NOTE								<u> </u>		
3.1						onent of impor	ted original equipmen	t components by t	he Registrant shali		
3.2	Note the p	roviso to N		ch states th			purposes in terms of I	Note 27 (i) (b) to 2	7 (i) (g) shall not		
3.3	If the space	e provided	on this form i	s inadequat		luced by the Re	egistrant in his own fo	rmat with the prov	iso		

7	SI	4RS							DA199.14
cus	TOMS AND	EXCISE					REBATI	E ITEM 317.04	
TH		TION ON A FO	ORM SAD 500	IR) OR SA	D 500 (XIR) U	NDER CH	QUIPMENT COMP APTER 98 OF SCI IS EXPORTED TH	HEDULE NO. 1 U	
1	CUSTOMS	ACCOUNT DE	TAILS	*I					
1.1	Name of Re	ebate Registrar	nt	:	*** *** *** *** ***	*** *** *** ***			
1.2	Warehouse	Code number							
1.3	Quarter			: From		To			
2	RETURN II	RESPECT O	F NOTE 27 (1) (d) TO REB	ATE ITEM 31	7.04			
Nan	ne of export	Export Bi	il of entry		Component	la	Value for customs duty purposes per	Total value for customs duty	Certificate DA 190 number
		Number	Date	Number	Description	Quantity exported	components	purposes	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
		200,000							
							· · · · · · · · · · · · · · · · · · ·		
							44.44.46		
_									
									W V.
							TOTAL		
3	NOTE								
3.1							oorted original equi Commissioner.	pment componen	ts by
3.2	Note the p	oviso to Note 2		es that "	the value for o	customs du	ity purposes in term	ns of Note 27 (i) (t	o) to 27 (i) (g)
3.3	If the space	e provided on t		equate, it n	nay be reprod	uced by the	Registrant in his	own format with th	e proviso

	S	ARS						DA199.15
cus	TOMS ANI	DEXCISE				R	EBATE ITEM 317.	.04
				00 (IR) OR SAD 500	(XIR) UNDER	NAL EQUIPMENT GOI CHAPTER 98 OF SCH IIS QUARTER		
1	CUSTOM	S ACCOUNT D	ETAILS					
1.1	Name of F	Rebate Registra	ınt	•	,, ,,,	, ,.,		
1.2	Warehous	se Code numbe	er	* *** *** *** *** *** *** ***		*** *** *** *** *** *** ***		
1.3	Quarter			: From	To			
2	RETURN	IN RESPECT (F NOTE 27 (i) (e) TO REBATE II	TEM 317.04			
	Export bil	l of entry		Component	0	Value for customs duty purposes per	Total value for customs duty	Credit Nate/ Proof of payment
٨	umber	Date	Number	Description	Quantity exported	component	purpases	1.00
		110400000000000000000000000000000000000						
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тот	'AL							
3	NOTE			SOLUTION () () () () () () () () () (
3.1					r component of	imported original equi	oment components	s by the Registrant shall
3.2	Note the		27 (i) which s			s duty purposes in tem ts."	ns of Note 27 (i) (b)	to 27 (i) (g) shall not
3.3) must accompany t	•			
3.4				nadequate, it may be e context as set out		the Registrant in his o	wn format with the	proviso that it contains

7		SARS	5					DA199.16			
cus	TOMS /	AND EXCISE					REBATE ITEM	317.04			
cc						ER 98 OF SCHED		TERED FOR HOME FERRED TO PARTS AND			
1	CUSTO	MS ACCOUNT	DETAILS								
1.1	Name o	of Rebate Regis	strant	:				 			
1.2	Wareho	ouse Code num	ber	:							
1.3	Quarte	T		; From	To						
2	RETUR	IN IN RESPEC	T OF NOTE 27	(i) (f) TO REBATE ITEM	317.04						
Tra		ucher/Journal ntry		Component		Value for customs duty	Total value for	Form DA 490			
N	ımber	Date	Number	Description	Quantity transferred	purposes per component	oustoms duty purposes	reference			
-											
								 			
_						TOTAL					
3	NOTE										
3.1	availab	le for inspection	n by the Commis	ssioner.		•	•	by the Registrant shall be			
3.2	the val	ue for customs	duty purposes o	f such imported compor	nents."		ns of Note 27 (i) (b)	to 27 (i) (g) shall not exceed			
3.3	1	•		ry, form DA 490, must b adequate, it mav be rep			wn format with the i	proviso that it contains all			
Ľ				ontext as set out above.							

7	SI	4RS							DA199.	17		
cus	TOMS AND	EXCISE				REBATE ITEM 317.04						
T		PTION ON	A FORM SAI	PURPOSES OF IN D 500 (IR) OR SAI RE OF SPECIFIE	500 (XIR) UI	WDER CHAI	TER 98 O	F SCHEDULE	NO. 1 USED IN			
1	CUSTOMS	ACCOUNT	DETAILS									
1.1	Name of Re	bate Regist	rant		:							
1.2	Warehouse Code number				:							
1.3	Quarter				: From		To		***			
2	RETURN IN	I RESPECT	OF NOTE 2	7 (i) (g) TO REBA	TE ITEM 317.	04						
Nan	ne of export		t Bill of try		Vehicle			Value for customs	Total value for	Certificate		
	entity	Number	Date	Engine/Chassis number	Description	Date of production	Quantity exported	duty purposes per vehicle	customs duty purposes	DA 190 number		
							-					
		<u></u>										
						w						
								TOTAL				
3	NOTE											
3.1				oms duty purpose: lable for inspection			ed original	equipment cor	mponents by the F	Registrant		
3.2	Note the pr	oviso to Not	e 27 (i) whicl	h states that " the uty purposes of suc	e value for cus	stoms duty p	urposes in	terms of Note	27 (i) (b) to 27 (i)	(g) shall		
3.3	If the space	provided o	n this form is	inadequate, it may in the same conte	y be reproduce	ed by the Re	gistrant in I	nis own forma	t with the proviso	that it		