
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.


		DA199.A
CUSTOMS AND EXCISE		REBATE ITEM 317.04
CUSTOMS ACCOUNT FOR REGISTRANTS FOR THE PURPOSE OF REBATE ITEM 317.04		
1	DETAILS OF REGISTRANT	
1.1	Name of Rebate Registrant :	
1.2	Address :	
1.3	Contact Person :	
1.4	Telephone and Fax No. :	
1.5	Importers Code No. :	
1.6	Warehouse Code No.(s) :	
2	CUSTOMS ACCOUNT DETAILS	
2.1	Quarter : From To	
2.3	Rate of Duty as per Chapter 98 of Schedule No.1. :	
3	CALCULATION OF THE "FULL DUTY" IN TERMS OF CHAPTER 98 OF SCHEDULE NO.1.	
3.1	The value for customs duty purposes of original equipment components entered under Chapter 98 of Schedule No. 1 brought forward from form DA 199.10.	R
3.2	Rate of duty as per line 2.3.	%
3.3	"Full Duty" (The value as per line 3.1 multiplied by the rate as per line 3.2).	R
4	CALCULATION OF "THE DUTY PAYABLE ON THE VALUE CALCULATED IN TERMS OF NOTE 29"	
4.1	"The value calculated in terms of Note 29" brought forward from form DA 199.01.	R
4.2	Rate of duty as per line 2.3.	%
4.3	"The duty payable on the value calculated in terms of Note 29".	R
5	CALCULATION OF THE "EXTENT OF REBATE"	
5.1	"Full Duty" brought down from line 3.3.	R
5.2	Less "the duty payable on the value calculated in terms of Note 29" brought down from line 4.3.	R
5.3	"The extent of Rebate" in terms of Rebate Item 317.04.	R
6	CUSTOMS DUTY AND VAT PAYABLE	
6.1	The full duty payable in terms of Chapter 98 of Schedule No. 1 brought down from line 3.3.	R
6.2	Less the "extent of Rebate" brought down from line 5.3.	R
6.3	Customs Duty Payable	R
6.4	VAT Payable	R
7	DECLARATION	
<p>I,, in my capacity as (position)</p> <p>hereby declare that the particulars herein and on the accompanying forms are true and correct.</p> <p>.....</p> <p style="text-align: center;">Signature Date</p>		
8	FOR OFFICIAL USE	
8.1	Customs Account received by the Controller by (Officer Name) on (Date)	
8.2	Account checked by (Officer Name) on (Date)	
8.3	Customs Duty and VAT received recorded on (Receipt Number) (Date)	
9	NOTE	
9.1	This form may be reproduced in this format only.	


SARS		DA199.01	
CUSTOMS AND EXCISE		REBATE ITEM 317.04	
CALCULATION OF "THE VALUE IN TERMS OF NOTE 29" TO REBATE ITEM 317.04			
1	CUSTOMS ACCOUNT DETAILS		
1.1	Name of Rebate Registrant	:
1.2	Warehouse Code No.(s)	:
1.3	Quarter	:	From To
2	RETURN IN TERMS OF NOTE 29 TO REBATE ITEM 317.04		
Amount brought forward 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		Note 29 (ii)
DA 199.02	Plus 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	In the determination of the duty free allowance to be utilised in terms of Note 29 (iv) to Rebate Item 317.04, the value of any import rebate credit certificate to be utilised in terms of Note 29 (v) to Rebate Item 317.04 shall be disregarded.		
3.2	The value of import rebate credit certificates utilised in terms of Note 29 (v) to Rebate Item 317.04 shall not exceed the value determined as per Sub-total (B) above.		
3.3	This form may be reproduced in this format only.		


		DA199.03
CUSTOMS AND EXCISE		REBATE ITEM 317.04
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		
1 CUSTOMS ACCOUNT DETAILS		
1.1	Name of Rebate Registrant	:
1.2	Warehouse Code number	:
1.3	Quarter	: From 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 quarter		
Item 317.04 Reference	Description	R
Note 14 (iii) (a)	The balance of the excess Duty Free Allowance brought forward from the previous quarter, if any. (refer to Par.2.3.3, Form DA 199.03 of the previous quarter).	
Note 14 (ii) and 14 (iii) (b)	Less the amount of such excess Duty Free Allowance utilised for the import of motor vehicles under Rebate Item 460.17, this quarter.	
SUB-TOTAL		
Note 14 (iii) (c)	Plus the Duty Free Allowance of 27% for this quarter (brought forward from Form DA 199.04).	
TOTAL (A)		
The total Duty Free Allowance available for utilisation this quarter		
2.2 Calculation of the value in terms of Note 29 before any deduction of Duty Free Allowances and/or Import Rebate Credit Certificates in terms of Notes 29 (iv) and (v) to rebate item 317.04.		
Item 317.04 Reference	Description	R
Note 29 (i)	The value for customs duty purposes of original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No. 1 (brought forward from form DA199.10).	
Note 29 (ii)	Plus the foreign currency usage of original equipment components received from any person in the common customs area (brought forward from Form DA199.20).	
Note 29 (iii)	Plus the duty free allowance originally allocated to motor vehicles at the time of production but which were exported in this quarter (brought forward from Form DA199.02).	
TOTAL (B)		
The total value calculated in terms of Note 29 before any deduction of Duty Free Allowance and/or Import Rebate Credit Certificates.		
2.3 Calculation of the Duty Free Allowance to be utilised in terms of Note 29 (iv) to Rebate Item 317.04		
Line	Description	R
2.3.1	The amount of the Duty Free Allowance available for utilisation this quarter [Total (A) above]	
2.3.2	Less the Duty Free Allowance to be utilised in terms of Note 29 (iv) this quarter. [The lesser amount of Total (A) or Total (B) above].	
2.3.3	The amount of the excess Duty Free Allowance carried forward to the next quarter. (Refer to Note 3.1).	
3 NOTE		
3.1	This amount shall not be a negative amount but can only be reduced to nil.	
3.2	This Form may be reproduced in this format only.	

		DA199.10
CUSTOMS AND EXCISE		REBATE ITEM 317.04
CALCULATION OF THE VALUE FOR CUSTOMS DUTY PURPOSES OF NOTE 27 (I) TO REBATE ITEM 317.04		
1	CUSTOMS ACCOUNT DETAILS	
1.1	Name of Rebate Registrant	:
1.2	Warehouse Code number	:
1.3	Quarter	: From To
2	RETURN IN RESPECT OF NOTE 27 (I) TO REBATE ITEM 317.04	
Brought forward from Form	Description	Customs value
DA199.11	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.	
(refer to Note 3.1)	Plus 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 the previous quarter.	
Sub-total (A)		
Brought forward from Form	Description	Customs value
DA199.12	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. (refer Note 3.2)	
DA 199.13	Plus 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 and supplied to other Registrants. (refer Note 3.2)	
DA199.14	Plus 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. (refer Note 3.2)	
DA 199.15	Plus 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 oversea supplier. (refer Note 3.2)	
DA 199.16	Plus 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. (refer Note 3.2)	
DA199.17	Plus 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. (refer Note 3.2)	
Sub-total (B)		
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 calculated in terms of Note 27 (I) to Rebate Item 317.04. [Sub-total (A) less Sub-total (B)]		
3	NOTE	
3.1	Shall be the amount declared on form DA 199.12 the previous quarter.	
3.2	The value for customs duty purposes declared in terms of Notes 27 (i) (b) to 27 (i) (g) shall not exceed the value for customs duty purposes of such components imported and declared on form DA 199.11.	
3.3	This form may be reproduced in this format only.	

			DA198.11
CUSTOMS AND EXCISE		REBATE ITEM 317.04	
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			
1	CUSTOMS ACCOUNT DETAILS		
1.1	Name of Rebate Registrant	:
1.2	Warehouse Code number	:
1.3	Quarter	:	From To
2	RETURN IN RESPECT OF NOTE 27 (l) (a) TO REBATE ITEM 317.04		
Bill of entry		Description of goods	Value for customs duty purposes
Number	Date		
TOTAL			
3	NOTE		
3.1	All consignments entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No.1 during the quarter must be entered on this form.		
3.2	If the space provided on this form is inadequate, it may be reproduced by the Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.		

		DA199.12	
CUSTOMS AND EXCISE		REBATE ITEM 317.04	
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			
1	CUSTOMS ACCOUNT DETAILS		
1.1	Name of Rebate Registrant :		
1.2	Warehouse Code number :		
1.3	Quarter : From To		
2	RETURN IN RESPECT OF NOTE 27 (i) (b) TO REBATE ITEM 317.04		
Bill of entry		Description of goods	Value for customs duty purposes
Number	Date		
TOTAL			
3	NOTE		
3.1	The External Auditors of the Registrant must certify the value for customs duty purposes of original equipment components in unopened containers or unit load devices at the end of the last quarter of the calendar year.		
3.2	The value for customs duty purposes of original equipment components in unopened containers or unit load devices at the end of each quarter must be carried forward as an opening balance to the next quarter. (Refer to Note 27 (i) (b) and form DA 199.10)		
3.3	If the space provided on this form is inadequate, it may be reproduced by the Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.		

							DA199.13	
CUSTOMS AND EXCISE				REBATE ITEM 317.04				
THE VALUE FOR CUSTOMS DUTY PURPOSES OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS ENTERED FOR HOME CONSUMPTION ON A FORM SAD 600 (R) OR SAD 600 (XR) UNDER CHAPTER 99 OF SCHEDULE NO. 1 USED IN THE MANUFACTURE OF ORIGINAL EQUIPMENT COMPONENTS AND SUPPLIED TO OTHER REGISTRANTS THIS QUARTER								
1	CUSTOMS ACCOUNT DETAILS							
1.1	Name of Rebate Registrant :							
1.2	Warehouse Code number :							
1.3	Quarter : From To							
2	RETURN IN RESPECT OF NOTE 27 (l) (c) TO REBATE ITEM 317.04							
	Name of manufacturing warehouse	Invoice		Component		Value for customs duty purposes per components	Total value for customs duty purposes	Certificate DA 190 number
	Number	Date	Number	Description	Quantity supplied			
TOTAL								
3	NOTE							
3.1	The calculation of the value for customs duty purposes per component of imported original equipment components by the Registrant shall be available for inspection by the Commissioner.							
3.2	Note the proviso to Note 27 (j) which states that "... the value for customs duty purposes in terms of Note 27 (i) (b) to 27 (i) (g) shall not exceed the value for customs duty purposes of such imported components."							
3.3	If the space provided on this form is inadequate, it may be reproduced by the Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.							

						DA199.14		
CUSTOMS AND EXCISE				REBATE ITEM 317.04				
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								
1 CUSTOMS ACCOUNT DETAILS								
1.1	Name of Rebate Registrant :							
1.2	Warehouse Code number :							
1.3	Quarter : From To							
2 RETURN IN RESPECT OF NOTE 27 (i) (d) TO REBATE ITEM 317.04								
Name of export entity	Export Bill of entry		Component			Value for customs duty purposes per components	Total value for customs duty purposes	Certificate DA 190 number
	Number	Date	Number	Description	Quantity exported			
TOTAL								
3 NOTE								
3.1	The calculation of the value for customs duty purposes per component of imported original equipment components by the Registrant and Certificate DA 190 shall be available for inspection by the Commissioner.							
3.2	Note the proviso to Note 27 (i) which states that "... the value for customs duty purposes in terms of Note 27 (i) (b) to 27 (i) (g) shall not exceed the value for customs duty purposes of such imported components."							
3.3	If the space provided on this form is inadequate, it may be reproduced by the Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.							



DA199.15

CUSTOMS AND EXCISE

REBATE ITEM 317.04

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 26 OF SCHEDULE NO. 1 RETURNED TO THE OVERSEAS SUPPLIER THIS QUARTER

1 CUSTOMS ACCOUNT DETAILS

1.1 Name of Rebate Registrant :

1.2 Warehouse Code number :

1.3 Quarter : From To

2 RETURN IN RESPECT OF NOTE 27 (f) (e) TO REBATE ITEM 317.04

Export bill of entry		Component			Value for customs duty purposes per component	Total value for customs duty purposes	Credit Note/ Proof of payment
Number	Date	Number	Description	Quantity exported			

TOTAL


3 NOTE


3.1 The calculation of the value for customs duty purposes per component of imported original equipment components by the Registrant shall be available for inspection by the Commissioner.

3.2 Note the proviso to Note 27 (f) which states that "... the value for customs duty purposes in terms of Note 27 (f) (b) to 27 (f) (g) shall not exceed the value for customs duty purposes of such imported components."

3.3 Copies of credit notes and/or refund(s) must accompany this form.

3.4 If the space provided on this form is inadequate, it may be reproduced by the Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.

					DA199.16		
CUSTOMS AND EXCISE				REBATE ITEM 317.04			
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							
1 CUSTOMS ACCOUNT DETAILS							
1.1 Name of Rebate Registrant :							
1.2 Warehouse Code number :							
1.3 Quarter : From To							
2 RETURN IN RESPECT OF NOTE 27 (i) (f) TO REBATE ITEM 317.04							
Transfer voucher/Journal entry		Component			Value for customs duty purposes per component	Total value for customs duty purposes	Form DA 490 reference
Number	Date	Number	Description	Quantity transferred			
TOTAL							
3 NOTE							
3.1 The calculation of the value for customs duty purposes per component of imported original equipment components by the Registrant shall be available for inspection by the Commissioner.							
3.2 Note the proviso to Note 27 (i) which states that "... the value for customs duty purposes in terms of Note 27 (i) (b) to 27 (i) (g) shall not exceed the value for customs duty purposes of such imported components."							
3.3 A copy of the Departmental Bill of Entry, form DA 490, must be attached to this form.							
3.4 If the space provided on this form is inadequate, it may be reproduced by the Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.							

							DA189.17		
CUSTOMS AND EXCISE					REBATE ITEM 317.04				
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 99 OF SCHEDULE NO. 1 USED IN THE MANUFACTURE OF SPECIFIED MOTOR VEHICLES EXPORTED THIS QUARTER									
1 CUSTOMS ACCOUNT DETAILS									
1.1 Name of Rebate Registrant :									
1.2 Warehouse Code number :									
1.3 Quarter : From To									
2 RETURN IN RESPECT OF NOTE 27 (f) (g) TO REBATE ITEM 317.04									
Name of export entity	Export Bill of entry		Vehicle				Value for customs duty purposes per vehicle	Total value for customs duty purposes	Certificate DA 190 number
	Number	Date	Engine/Chassis number	Description	Date of production	Quantity exported			
TOTAL									
3 NOTE									
3.1 The calculation of the value for customs duty purposes per component of imported original equipment components by the Registrant and Certificate DA 190 shall be available for inspection by the Commissioner.									
3.2 Note the proviso to Note 27 (f) which states that "... the value for customs duty purposes in terms of Note 27 (f) (b) to 27 (f) (g) shall not exceed the value for customs duty purposes of such imported components."									
3.3 If the space provided on this form is inadequate, it may be reproduced by the Registrant in his own format with the proviso that it contains all the required information in the same context as set out above.									