

## GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 1214

11 DECEMBER 2015

**CUSTOMS AND EXCISE ACT, 1964.**  
**AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/371)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 4 to the said Act is hereby amended, with effect from 1 January 2016, to the extent set out in the Schedule hereto.



M. JONAS  
DEPUTY MINISTER OF FINANCE

## SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	00.00	02.00	07	Automotive components for specified motor vehicles as defined in Note 7 to rebate item 317.04 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, 8536.10.20, 8539.10, 8539.21.20, 8539.29.45, 8544.30, 8544.4, 87.07, 87.08 and 9401.20	Not exceeding the duty applicable to such goods in Part 1 of Schedule No. 1 calculated on the value reflected on the import rebate credit certificates
460.17	8701.20	01.06	63	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.02	01.04	44	Motor vehicles for the transport of ten or more persons	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.03	01.04	48	Motor cars (including station wagons)	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.04	01.04	47	Motor vehicles for the transport of goods (excluding motor vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.06	01.04	44	Chassis fitted with engines for motor vehicles of headings 87.01 to 87.05 (excluding those for vehicles of subheading 8704.10)	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.27	<b>GOODS FOR USE IN THE CONSTRUCTION OF THE MULTI-PRODUCTS PIPELINE FOR THE TRANSPORTATION OF PETROLEUM PRODUCTS</b>				
460.27	00.00	01.00	00	Goods entered for home consumption on or before 31 December 2010, in such quantities, at such times and under such conditions as the International Trade Administration Commission may allow by specific permit, for the installation of fuel pipeline systems	Full duty

By the deletion of Note 1 to rebate item 460.17:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17				1. For the purposes of rebate items 8701.20/01.06, 87.02/01.06, 87.03/01.04, 87.04/01.04 and 87.06/01.04 the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable and must be calculated on a value determined as follows: (i) The value for customs duty purposes of motor vehicles imported less the value of any excess duty free allowances as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in Note 7 to Rebate item 317.04) and less the value of an import rebate credit certificate in respect of motor vehicles, provided for in these items, automotive components and automotive tooling exported. (ii) For the purposes of paragraph (i) above the value of the excess duty free allowance and the value of an import rebate credit certificate shall be reduced by 40 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the import rebate credit certificate is in respect of specified motor vehicles exported fitted with engines and gearboxes.	

By the renumbering of Note 2 to 3 and as Notes 1 to 2, in rebate item 460.17:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17				1. (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 has the meaning so assigned. (b) For the purposes of rebate items 8701.20/02.06, 87.02/02.06, 87.03/03.04, 87.04/02.04 and 87.06/02.04 the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable and must be calculated on a value determined as follows: (i) The value for customs duty purposes of specified motor vehicles imported less the value of any excess volume assembly allowances as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.03) and less the value of a production rebate credit certificate. (ii) For the purposes of paragraph (i) above the value of the excess volume assembly allowance and the value of a production rebate credit certificate shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the production rebate credit certificate was issued in respect of specified motor vehicles produced fitted with engines and gearboxes. 2. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.	

By the substitution of Note 1(b) to rebate item 460.17:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17				(b) For the purposes of this rebate item the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable and must be calculated on a value determined as follows: (i) The value for customs duty purposes of specified motor vehicles imported less the value of any excess volume assembly allowances as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.03) and less the value of a production rebate credit certificate. (ii) For the purposes of paragraph (i) above the value of the excess volume assembly allowance and the value of a production rebate credit certificate shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles. No adjustment shall, however, be made if the production rebate credit certificate was issued in respect of specified motor vehicles produced fitted with engines and gearboxes.	