

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1465

02 DECEMBER 2016

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/110)**

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, with effect from 1 January 2017, to the extent set out in the Schedule hereto.



M. JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
536.00	00.00	01.00	00	<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 specified motor vehicles as defined in Note 7 to rebate item 317.04 and 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 foreign currency usage, as defined in Note 18 to rebate item 317.04, of such automotive components have been declared on form DA190 as imported components.</p>	Full duty