

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1440

28 DECEMBER 2018

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/728)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, with effect from 1 January 2019, to the extent set out in the Schedule hereto.


M GUNGBELE
 DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
315.05	7308.90.90	01.01	86	Steel panels with an inner core of Portland cement, for the manufacture of elevated (raised) flooring systems for buildings classifiable in tariff subheading 7308.90.90	Full duty

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
315.05	7308.90.99	01.01	80	Steel panels with inner core of Portland cement, for the manufacture of elevated (raised) flooring systems for buildings classifiable in tariff subheading 7308.90.90	Full duty

By the deletion of Note 10 to rebate item 317.03:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.03	10.	Transitional Notes		<p>10.1 The value for customs duty purposes of any imported original equipment components in unopened containers and unit load devices carried over from the MIDP shall be declared in the first quarter of the 2013 APDP account as an opening balance on form DA 199.10.</p> <p>10.2 Any excess duty free allowance carried over from the last quarter of the 2012 MIDP account may be used to reduce the value for customs duty purposes of original equipment components imported and imported component value of original equipment components received from any person in SACU as an opening balance in the first quarter of the 2013 APDP account on form DA199.03.</p> <p>10.3 Any excess duty free allowance carried forward from the last quarter of the MIDP accounts used for the importation of vehicles in terms of rebate item 460.17 shall be deducted on form DA 199.03 in the first quarter of the 2013 APDP account.</p> <p>10.4 The duty free allowance originally allocated to motor vehicles at the time of production under rebate item 317.04 that are exported after 1 January 2013 must be added back on form DA 199.02A of the APDP account for the quarter exported.</p> <p>10.5 IRCCs may be used on form DA 199.06B to reduce the value for customs duty purposes of original equipment components imported and imported component value of original equipment components received from any person in SACU calculated in terms of Notes 6.1 and 6.2 respectively, after any excess duty free allowance and VAA have been used.</p> <p>10.6 The registrant's calculation of the foreign currency usage of original equipment components and foreign currency usage in terms of the 2012 MIDP of vehicles and certificate DA 190 shall be available for inspection by the Commissioner.</p> <p>10.7 In instances where components cannot be linked to a certificate DA 190 by means of a unique identification number or mark, the principle of "first-in-first-out" will apply in determining the foreign currency usage in terms of 2012 MIDP per quarter.</p> <p>10.8 The foreign currency usage mentioned in Note 10.7 may only be deducted for the period up to and including 31 December 2013.</p>	

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1440

28 DESEMBER 2018

DOEANE- EN AKSYNWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/1/728)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 3 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Januarie 2019, in die mate in die Bylae hierby aangetoon.



M GUNGJBELE
DEPUTY MINISTER OF FINANCE

BYLAE

Deur die skraping van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
315.05	7308.90.90	01.01	86	Staal panele met 'n binne kern van Portlandsement, vir die vervaardiging van verhewe (opgehewe) vloerstelsets vir geboue indeelbaar in tariefsubpos 7308.90.90	Volle reg

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
315.05	7308.90.99	01.01	80	Staal panele met 'n binne kern van Portlandsement, vir die vervaardiging van verhewe (opgehewe) vloerstelsets vir geboue indeelbaar in tariefsubpos 7308.90.90	Volle reg

Deur die skrapping van Opmerking 10 in kortingsitem 317.03:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.03	10. Oorgangsopmmerkings			<p>10.1 Die waarde vir doeaneregdoeleindes van enige ingevoerde oorspronklike toerustingonderdele in oonopgemaakte houers en eenheidsladingtoestelle oorgedra vanaf die MIOP moet as 'n openingsbalans op vorm DA 199.10 geklaar word in die eerste kwartaal van die 2013 MPOP rekening.</p> <p>10.2 Enige oorskot belastingvrye vergunning oorgedra vanaf die laaste kwartaal van die 2012 MIOP rekening, mag gebruik word om die waarde vir doeaneregdoeleindes van oorspronklike toerustingonderdele ingevoer, te verminder, as ook ingevoerde onderdele waarde van oorspronklike toerustingonderdele ontvang van enige persoon in SADU as 'n openingsbalans in die eerste kwartaal van die 2013 MPOP rekening op vorm DA 199.03.</p> <p>10.3 Enige oorskot belastingvrye vergunning oorgedra vanaf die laaste kwartaal van die 2012 MIOP rekening gebruik vir die invoer van voertuie ingevolge kortingitem 460.17, sal op vorm DA 199.03 afgetrek word in die eerste kwartaal van 2013 MPOP.</p> <p>10.4 Die belastingvrye vergunning oorspronklik ten tye van produksie onder korting item 317.04 toegeken aan motorvoertuie wat uitgevoer is na 1 Januarie 2013 moet teruggevoeg word op vorm DA 199.02A van die MPOP rekening vir die kwartaal waarin dit uitgevoer is.</p> <p>10.5 IKKS mag gebruik word op vorm DA 199.06 om die waarde vir doeaneregdoeleindes van oorspronklike toerustingonderdele ingevoer, te verminder, asook die ingevoerde onderdele waarde van oorspronklike toerustingonderdele ontvang vanaf enige persoon in SADU bereken ingevolge Opmerkings 6.1 en 6.2 onderskeidelik, nadat enige oorskot belastingvrye vergunning op VMT gebruik is.</p> <p>10.6 Die geregistreerde persoon se berekening van buitelandse valuta gebruik van oorspronklike toerustingonderdele en buitelandse valuta gebruik ingevolge die 2012 MIOP van voertuie en sertifikaat DA 190 moet beskikbaar wees vir ondersoek deur die Kommissaris.</p> <p>10.7 In gevalle waar onderdele nie deur middel van 'n unieke identifiseringsnommer of merk met 'n sertifikaat of DA 190 in verband gebring kan word nie, geld die beginsel van "eerste-in eerste-uit" by die bepaling van buitelandse valuta gebruik ingevolge die 2012 MIOP per kwartaal.</p> <p>10.8 Die buitelandse valuta gebruik genoem in Opmerking 10.7 mag slegs vir die tydperk tot en met 31 Desember 2013 afgetrek word.</p>	