

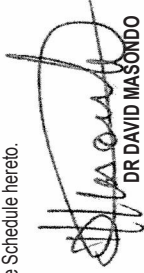
## SOUTH AFRICAN REVENUE SERVICE

NO. R. 1520

22 NOVEMBER 2019

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/112)**

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 2020, to the extent set out in the Schedule hereto.

  
**DR DAVID MASEDO**  
 DEPUTY MINISTER OF FINANCE

**SCHEDULE**

By the deletion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
<b>537.02</b>	<b>MOTOR VEHICLES</b>				
537.02	87.00	01.02	20	Motor vehicles classifiable under tariff subheadings 8701.20.10, 8702.10.81, 8702.10.85, 8702.10.87, 8702.90.81, 8702.90.85, 8702.90.87, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.81, 8704.21.83, 8704.31.81, 8704.31.83, 8704.90.81, 8704.90.83, 8706.00.05 and 8706.00.15 entered on or before <b>31 December 2015</b> for the purposes of this item, as specified by the International Trade Administration Commission, by means of a certificate: Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant - (a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles; (b) has submitted a business plan on or before 31 December 2009 and entered on or before 31 December 2014 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the International Trade Administration Commission; and (c) has proved to the satisfaction of the International Trade Administration Commission that the project will contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme	Full duty less the duty in Section B of Part 2 of Schedule No. 1

**NOTES:**

- Productive assets include the following: Buildings erected for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in-plant logistics, testing, design and production IT equipment and supporting software. The duty which may be rebated is calculated as follows: A total of 20 per cent of the value of the productive assets approved by the International Trade Administration Commission for purposes of this rebate provision, but limited to 4 per cent per annum up to **31 December 2014, thereafter a PAA certificate issued for any remaining amount of Productive Asset Allowance value to be valid to 31 December 2015.**
- The International Trade Administration Commission may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner for retention by him or her.


## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1520

22 NOVEMBER 2019

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 5 (NO. 5/3/112)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 5 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Januarie 2020, in die mate in die Bylae hierby aangeleë.



**DR DAVID MASEKOTO**  
ADJUNKMINISTER VAN FINANSIES

**BYLAE**

Deur die skraping van die volgende:

Teruggawe Item	Tarifpos	Kode	TS	Beskrywing	Mate van Terugbetaling
537.02	87.00	01.02	20	<p><b>MOTORVOERTUIE</b></p> <p>Motorvoertuie wat onder subposte 8701.20.10, 8702.10.81, 8702.10.85, 8702.10.87, 8702.90.81, 8702.90.85, 8702.90.87, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.81, 8704.21.83, 8704.31.81, 8704.31.83, 8704.90.81, 8704.90.83, 8706.00.05 en 8706.00.15 ressorteer, wat voor of op <b>31 Desember 2015</b> vir die doeleindes van hierdie item geklaar is, soos gespesifiseer deur die Internasionale Handelsadministrasiekommissie by wyse van 'n sertifikaat:</p> <p>Met dien verstande dat die aansoek vir sodanige sertifikaat nie deur die Internasionale Handelsadministrasiekommissie oorweeg sal word nie, tensy die applikant-</p> <p>(a) bewys lewer dat hy of sy 'n vervaardiger van gespesifiseerde motorvoertuie is, wat kragtens Hoofstuk 98 geregistreer is, of 'n vervaardiger van motorvoertuigkomponente is wat gekontrakteer is om motorvoertuigkomponente aan 'n vervaardiger van gespesifiseerde motorvoertuie te voorsien;</p> <p>(b) 'n besigheidsplan in verband met 'n projek wat belê in produktiewe komponente voor of op 31 Desember 2009 ingedien het, met die doel om gespesifiseerde motorvoertuie of motorvoertuigkomponente van genoegsame kwaliteit, kwantiteit en teen kompeterende pryse te voorsien aan die gemeenskaplike doenegebied en internasionale markte ooreenkomstig voorskryfte uitgereik deur die Internasionale Handelsadministrasiekommissie; en</p> <p>(c) tot die bevrediging van die Internasionale Handelsadministrasiekommissie bewys het dat die projek 'n bydrae sal lewer tot die bereiking van die algehele doelwit van die Staat se Motornywerheidontwikkelingsprogram.</p> <p><b>OPMERKINGS:</b></p> <p>1. Produktiewe bates sluit die volgende in: Geboue opgerig vir die uitsluitlike doel om gespesifiseerde motors of motorvoertuigkomponente te vervaardig, asook nuwe of ongebruikte aanlegte, masjinerie, gereedskap, horrelpype, matryse en vorms, in-aanleg logistieke, proef-, ontwerp- en produksie IT toerusting en ondersteunende sagteware, te vervaardig. Die reg wat gekort kan word, word as volg bereken: 'n Totaal van 20 persent van die waarde van die produktiewe bates deur die Internasionale Handelsadministrasiekommissie goedgekeur vir die doel van hierdie kortingsvoorsiening, maar beperk tot 4 persent per jaar tot <b>31 Desember 2014</b>, daarna 'n <b>PBT sertifikaat uitgereik vir enige oorblywende bedrag van Produktiewe Bate Toelae waarde geldig tot 31 Desember 2015</b>.</p> <p>2. Die Internasionale Handelsadministrasiekommissie mag verdere voorwaardes sonder vooraf kennisgewing instel, en die sertifikaat of gewysigde sertifikaat moet onmiddellik aan die Kommissaris gestuur word vir bewaring deur hom of haar.</p>	Volle reg min die reg in Afdeling B van Deel 2 van Bylae No. 1