SOUTH AFRICAN REVENUE SERVICE

NO. R. 553 **25 June 2021**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/377)

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 July 2021,** to the extent set out in the Schedule hereto.

DR DAVID MASONDO

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	87.00	03.02	26	Motor vehicles classifiable under 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 **31 December 2015** for the purposes of this item, 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 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or automotive 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. NOTES: **1.** 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.** 2. 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.	Full duty less the duty in Section B of Part 2 of Schedule No. 1

By the insertion of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	00.00	04.00	06	Automotive components for specified motor vehicles, as defined in 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, 8537.10.20, 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 reduced to the extent of the amount reflected on the PRC
460.17	8701.20	03.06	62	Road tractors for semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.02	03.04	43	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	05.04	49	Motor cars (including station wagons) of heading 87.03	Not exceeding the duties calculated in terms of the Notes to this rebate item
460.17	87.04	03.04	46	Motor vehicles for the transport of goods of heading 87.04 (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	03.04	49	Chassis fitted with engines of heading 87.06 (excluding those for motor vehicles of subheading 8704.10	Not exceeding the duties calculated in terms of the Notes to this rebate item

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
460.17	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT NOTES: 1(a) For the purposes of rebate items 460.17/00.00/03.00, 460.17/8701.20/02.06, 460.17/87.02/02.04, 460.17/ 87.03/03.04, 460.17/87.04/02.04 and 460.17/87.06/02.04 unless the context indicates otherwise, any expression to which a meaning has been assigned in item has 317.03 has the meaning so assigned. (b) For the purposes of these rebate items 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. (a) For the purposes of rebate items 460.17/00.00/04.00, 460.17/8701.20/03.06, 460.17/87.02/03.04, 460.17/87.03/05.04, 460.17/87.04/03.04 and 460.17/87.06/03.04 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.04 has the meaning so assigned. (b) For the purposes of these rebate items the extent of rebate "not exceeding the duty as calculated in terms of the Notes to this rebate item" means the customs duty payable 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 Localisation Allowance (VALA) as calculated in the quarterly account of a manufacturer of specified motor vehicles (as defined in rebate item 317.04). (ii) For the purposes of paragraph (i) above the value of the excess VALA shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles. (c) After reducing the value for customs duty purposes by utilizing the VALA calculated in terms of 2(b)(i) the customs duty may be reduced to the extent of the amount reflected on the Production Rebate Certificate. 3. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.					

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 553 **25 Junie 2021**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/2/377)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 4 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 Julie 2021,** in die mate in die Bylae hierby aangetoon.

DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die skrapping van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17	87.00	03.02	26	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 resorteer, wat voor of op **31 Desember 2015** vir die doeleindes van hierdie item geklaar is, soos gespesifiseer deur die Internasionale Handelsadministrasiekommissie by wyse van 'n sertifikaat: Met dien verstande dat die aansoek vir sodanige sertifikaat nie deur die Internasionale Handelsadministrasiekommissie oorweeg sal word nie, tensy die applikant- (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; (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 doeanegebied en internasionale markte ooreenkomstig voorskrifte uitgereik deur die Internasionale Handelsadministrasiekommissie; en (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. OPMERKINGS: **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 kortingvoorsiening, maar beperk tot 4 persent per jaar **tot 31 Desember 2014, daarna 'n PBT sertifikaat uitgereik vir enige oorblywende bedrag van Produktiewe Bate Toelae waarde, geldig tot 31 Desember 2015.** 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.	Volle reg min die reg in Afdeling B van Deel 2 van Bylae No. 1

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17	00.00	04.00	06	Motorvoertuigonderdele vir gespesifiseerde motorvoertuie, soos omskryf in kortingitem 317.03 of swaar motorvoertuie soos omskryf in Opmerking 1 by kortingitem 317.07, indeelbaar in tariefposte 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 en 9401.20	Hoogstens die reg van toepassing op sodanige goedere in Deel 1 van Bylae No. 1 bereken op die waarde wat op die PKKS aangedui is

Deur die invoeging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17	8701.20	03.06	62	Padtrekkers vir leunsleepwaens	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
460.17	87.02	03.04	43	Motorvoertuie vir die vervoer van minstens tien persone	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
460.17	87.03	05.04	49	Motorkarre (met inbegrip van stasiewaens) van pos 87.03	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
460.17	87.04	03.04	46	Motorvoertuie vir die vervoer van goedere (uitgesonderd motorvoertuie van subpos 8704.10)	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem
460.17	87.06	03.04	49	Onderstelle met enjins toegerus van pos 87.06 (uitgesonderd die van motorvoertuie van subpos 8704.10)	Hoogstens die reg bereken kragtens die terme van die Opmerkings by dié kortingitem

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
460.17	**VOERTUIE, VLIEGTUIE, VAARTUIE EN VERWANTE VERVOERTOERUSTING:** **OPMERKINGS:** **1.(a) Vir doeleindes van hierdie item het enige uitdrukking waaraan 'n betekenis ingevolge item 317.03 of 317.04 geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk .** **(b) Vir die doeleindes van hierdie kortingitem beteken die mate van korting "hoogstens die reg bereken kragtens die Opmerkings by die item" dat die doeanereg betaalbaar bereken moet word op 'n waarde wat soos volg bepaal word:** **(i) Die waarde vir doeaneregdoeleindes van motorvoertuie ingevoer minus die waarde van enige oorskot volume monteringstoelaag soos bereken in die kwartaallikse rekening van 'n vervaardiger van gespesifiseerde motorvoertuie (soos omskryf in kortingitem 317.03 of 317.04) en minus die waarde van 'n produksiekortingsertifikaat.** **(ii) Vir die doeleindes van paragraaf (i) hierbo moet die waarde van die oorskot volume monteringstoelaag en die waarde van 'n produksiekortingsertifikaat met 20 persent verminder word indien die korting gebruik word vir die invoer van gespesifiseerde motorvoertuie. Geen aanpassing sal egter gedoen word indien die produksiekortingkredietsertifikaat uitgereik was ten opsigte van gespesifiseerde motorvoertuie vervaardig met enjins en ratkaste toegerus is.** **2. (a) Vir die doeleindes van kortingitems 460.17/00.00/04.00, 460.17/8701.20/03.06, 460.17/87.02/03.04, 460.17/ 87.03/05.04, 460.17/87.04/03.04 en 460.17/87.06/03.04 het enige uitdrukking waaraan 'n betekenis ingevolge item 317.04 geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk.** **(b) Vir die doeleindes van hierdie kortingitems beteken die mate van korting "hoogstens die reg bereken kragtens die Opmerkings by hierdie kortingitem" dat die doeanereg betaalbaar bereken moet word op 'n waarde wat soos volg bepaal word:** **(i) Die waarde vir doeaneregdoeleindes van gespesifiseerde motorvoertuie ingevoer minus die waarde van enige oorskot Volume Monteringslokalisasietoelaag (VMLT) soos bereken in die kwartaallikse rekening van 'n vervaardiger van gespesifiseerde motorvoertuie (soos omskryf in kortingitem 317.04).** **(c) Na vermindering van die waarde vir doeaneregdoeleindes deur gebruik van die VMLT soos bereken ingevolge 2(b)(i) mag die doeanereg vermindere word in die mate van die bedrag op die Produksie Korting Sertifikaat.** **3. Hierdie Opmerkings is slegs van toepassing op die gewone reg in Deel 1 van Bylae No. 1 gespesifiseer.**				