SOUTH AFRICAN REVENUE SERVICE

NO. R. 730 **13 August 2021**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/744)

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 3 to the said Act is hereby amended**, with retrospective effect from 1 July 2021,** to the extent set out in the Schedule hereto.

DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
317.00	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT NOTES: 1. Components imported separately (for example, as a reserve supply for replacing damaged components or as components not forming part of imported unassembled, complete or incomplete vehicles) for use in terms of the provisions of item 317.03, 317.04 or 317.05, shall be entered under the appropriate tariff heading of Schedule No. 1 and under the rebate provision applicable to the components as if imported as parts of the unassembled vehicles in which they are to be incorporated. 2. Vehicle manufacturers registered in terms of rebate item 317.03 or 317.04 and importing components of Chapter 98 may not register for the purposes of rebate item 317.02 or clear components in terms of rebate item 317.02.				
317.07	INDUSTRY: HEAVY VEHICLES NOTES: 1. "Heavy vehicles" means - a) road tractors for semi-trailers of subheading 8701.20 of a vehicle mass exceeding 1 600 kg; (b) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass exceeding 2 000 kg (excluding those of subheading 8702.10.10); (c) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass exceeding 2 000 kg and a G.V.M. exceeding 3 500 kg or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with a cab (excluding shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks); and (d) chassis fitted with engines of heading 87.06, of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg (excluding those for shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks). 2.(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 or 317.04 has the meaning so assigned. (b) To qualify for any rebate in terms of this item all components imported for the manufacture of the motor vehicles specified in Note 1 to this item shall be entered under Chapter 98 of Schedule No. 1.				

By the substitution of Note 8.3 to rebate item 317.04 of the following:

8.3. If any liability remains after the calculation in terms of Note 8.1, the PRC may be utilised to reduce the customs duty before the remaining customs duty and additional VAT are brought to account.

SUID-AFRIKAANSTE INKOMSTEDIENS

NO. R. 730 **13 Augustus 2021**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/1/744)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 3 by bogenoemde Wet hiermee gewysig**, met terugwerkende krag vanaf 1 Julie 2021,** in die mate in die Bylae hierby aangetoon.

DR DAVID MASONDO

ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

<table>
<tr><th>Kortingitem</th><th>Tariefpos</th><th>Kortingkode</th><th>TS</th><th>Beskrywing</th><th>Mate van Korting</th></tr>
<tr><td>317.00</td><td colspan="5">VOERTUIE, VLIEGTUIE, VAARTUIE EN VERWANTE VERVOERTOERUSTING
OPMERKINGS:
1. Komponente afsonderlik ingevoer (byvoorbeeld, as 'n reserwe voorraad ter vervanging van beskadigde komponente of as komponente wat nie deel uitmaak van ingevoerde ongemonteerde volledige of onvolledige voertuie nie) vir gebruik kragtens die bepalings van item 317.03, 317.04 of 317.05, moet geklaar word onder die toepaslike tariefpos van Bylae No. 1 en onder die voorsiening van toepassing op die komponente asof hulle as onderdele van die ongemonteerde voertuie waarin hulle geïnkorporeer moet word, ingevoer is.
2. Voertuig vervaardigers wat onder kortingitem 317.03 of 317.04 geregistreer is en komponente van Hoofstuk 98 invoer, mag nie registreer vir die doeleindes van kortingitem 317.02 of komponente klaar ingevolge kortingitem 317.02 nie.</td></tr>
<tr><td>317.07</td><td colspan="5">NYWERHEID: SWAAR VOERTUIE
OPMERKINGS:

1. "Swaar voertuie" beteken -

(a) padtrekkers vir leunsleepwaens van subpos 8701.20 met 'n voertuigmassa van meer as 1 600 kg;

(b) motorvoertuie vir die vervoer van tien of meer persone, insluitend die bestuurder, van pos 87.02, met 'n voertuigmassa van meer as 2 000 kg (uitgesonderd voertuie van subpos 8702.10.10);

(c) motorvoertuie vir die vervoer van goedere van pos 87.04 met 'n voertuigmassa van meer as 2 000 kg en met 'n B.V.M. van meer as 3 500 kg of met 'n massa van meer as 1 600 kg en met 'n B.V.M. van meer as 3 500 kg, per onderstel toegerus met 'n kajuit (uitgesonderd rolbodemwaens en lae-konstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors); en

(d) onderstelle toegerus met enjins van pos 87.06, met 'n massa van meer as 1 600 kg of met 'n B.V.M. van meer as 3 500 kg (uitgesonderd dié vir rolbodemwaens en laekonstruksie vlamvaste voertuie vir gebruik in ondergrondse myne en veldbosblokvragmotors).

2.(a) Vir die doeleindes van hierdie item het enige uitdrukking waarvan 'n betekenis ingevolge item 317.03 of 317.04 geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk:

(b) Ten einde vir enige korting ingevolge hierdie kortingitem te kwalifiseer, moet alle komponenete wat ingevoer word vir die vervaardiging van die motorvoertuie gespesifiseer in Opmerking 1, geklaar word onder Hoofstuk 98 in Bylae No. 1.</td></tr>
</table>

Deur die vervanging van Opmerking(s) 8.3 by kortingitem 317.04 deur die volgende:

8.3 Indien enige aanspreeklikheid oorbly na berekening ingevolge Opmerking 8.1, mag die PKS gebruik word om die doeanereg te verminder voor die oorblywende doeanereg en addisionele BTW in berekening gebring word.