

SOUTH AFRICAN REVENUE SERVICE

NO. R. 5615

6 December 2024

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/114)

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 2025, to the extent set out in the Schedule hereto.


ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
536.00	00.00	03.00	02	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 rebate item 317.03 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided: (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; (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; (iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and (iv) the imported component value has been declared on a Form C1 and it can be produced on request. Note: 1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.	Full duty
537.03	MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP I NOTES: 1.(a) For the purposes of item 537.03 unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned. (b) For the purposes of refund items 537.03 the value of a PRCC shall be reduced by 20 per cent if used to claim a refund of duty on imported specified motor vehicles, as defined in rebate item 317.03. No adjustment shall, however, be made if the PRCC is in respect of specified motor vehicles produced fitted with engines and gearboxes.				

By the deletion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.03	8701.2	01.05	59	Road tractors for semi-trailers	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.02	01.04	45	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.03	01.04	41	Motor cars (including station wagons) of heading 87.03	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.04	01.04	48	Motor vehicles for the transport of goods of heading 87.04 (excluding motor vehicles of subheading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
537.03	87.06	01.04	40	Chassis fitted with engines of headings 87.06 (excluding those for motor vehicles of subheading 8704.10)	Not exceeding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on the PRCC issued in the name of the importer and subject to the Note to this item
538.00	00.00	03.00	04	Automotive components for specified motor vehicles, as defined in rebate item 317.03 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, 8536.10.20, 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 calculated on the value reflected on any PRCC issued in the name of the importer
Note: 1. For the purposes of this item unless the context indicates otherwise, any expression to which a meaning has been assigned in item 317.03 has the meaning so assigned.					

By the substitution of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
536.00	00.00	04.00	04	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 heavy vehicles as defined in rebate item 317.07 or which have been incorporated in original equipment components supplied to motor vehicle manufacturers provided:	Full duty

By the substitution of the following: (continued)

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
				(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; (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; (iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and (iv) the imported component value has been declared on a Form C2 for APDP II and it can be produced on request. Note: 1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in item 317.04 for APDP II has the meaning so assigned.	

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 5615

6 Desember 2024

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 5 (NO. 5/3/114)

Kragdens 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 2025, in die mate in die Bylae hierby aangeleen.



ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die skapping van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
536.00	00.00	03.00	02	Motorvoertuigkomponente, soos omskryf in Opmerking 8 by Hoofstuk 98, waarop reg betaal is en wat aan 'n motorvoertuigvervaardiger verskat is vir gebruik as oorspronklike toerustingkomponente, soos omskryf in Opmerking 3 by Hoofstuk 98, in die vervaardiging van gespesifiseerde motorvoertuie soos omskryf by kortingitem 317.03 of wat in oorspronklike toerustingkomponente geïnkorporeer is en wat aan motorvoertuigvervaardigers verskat is, mits: (i) sodanige komponentvervaardiger of -verskaffer bewyse kan voorlê deur middel van afdrukke van lyste van materiale wat die werklike aantal ingevoerde motorvoertuigkomponente aandui wat gebruik is in die vervaardiging van 'n spesifieke oorspronklike toerustingkomponent wat verskat is; (ii) bewys voorgelê word van die hoeveelheid van elke oorspronklike toerustingkomponent wat aan 'n motorvoertuigvervaardiger verskat is, gestaaf deur 'n staat van die motorvoertuigvervaardiger aan wie sodanige komponente verskat is, met spesifieke verwysing na die onderdeelnommer, beskrywing en hoeveelheid ontvang; (iii) die verklaring deur die motorvoertuigvervaardiger deur 'n doeane- en aksynsbeampte gesertifiseer is; en (iv) die ingevoerde komponentwaarde geklaar is op 'n Vorm C1 en op versoek voorgelê kan word. Opmerking: 1. Vir die doeleindes van hierdie item het enige uitdrukking waaraan 'n betekenis ingevolge item 317.03 geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk.	Volle reg

Deur die skraping van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
537.03	MOTORVOERTUIE SOOS VOORSIEN INGEVOLGE MPOP I OPMERKING: 1.(a) Vir die doeleindes van item 537.03 het enige uitdrukking waaraan 'n betekenis ingevolge item 317.03 geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk. (b) Vir die doeleindes van teruggawe-item 537.03 moet die waarde van 'n PKKS met 20 persent verminder word as dit gebruik word om 'n teruggawe van reg op ingevoerde gespesifiseerde motorvoertuie te eis, soos in kortingitem 317.03 omskryf. Geen regstelling sal egter gemaak word as die PKKS ten opsigte van gespesifiseerde motorvoertuie is wat met enjins en ratkaste gemonteer is nie.				
537.03	8701.2	01.05	59	Padtrekkers vir leuningsleerwaens	Hoogstens die reg in Deel 1 van Bylae No. 1 bereken op die waarde op die PKKS uitgereik in die naam van die invoerder gereflekteer en onderworpe aan die Opmerking by hierdie item
537.03	87.02	01.04	45	Motorvoertuie vir die vervoer van tien of meer persone	Hoogstens die reg in Deel 1 van Bylae No. 1 bereken op die waarde op die PKKS uitgereik in die naam van die invoerder gereflekteer en onderworpe aan die Opmerking by hierdie item
537.03	87.03	01.04	41	Motorkarre (insluitende stasiewaens) van pos 87.03	Hoogstens die reg in Deel 1 van Bylae No. 1 bereken op die waarde op die PKKS uitgereik in die naam van die invoerder gereflekteer en onderworpe aan die Opmerking by hierdie item
537.03	87.04	01.04	48	Motorvoertuie vir die vervoer van goedere van pos 87.04 (uitgesonderd motorvoertuie van subpos 8704.10)	Hoogstens die reg in Deel 1 van Bylae No. 1 bereken op die waarde op die PKKS uitgereik in die naam van die invoerder gereflekteer en onderworpe aan die Opmerking by hierdie item
537.03	87.06	01.04	40	Onderstelle met enjins toegerus vir motorvoertuie van pos 87.06 (uitgesonderd dié vir motorvoertuie van pos 8704.10)	Hoogstens die reg in Deel 1 van Bylae No. 1 bereken op die waarde op die PKKS uitgereik in die naam van die invoerder gereflekteer en onderworpe aan die Opmerking by hierdie item
538.00	00.00	03.00	04	Motorvoertuigonderdele vir gespesifiseerde motors, soos omskryf in kortingitem 317.03 of swaar motorvoertuie soos omskryf in Opmerking 1 in kortingitem 317.07, indeelbaar in tariefposte 4011.10, 4011.20, 4012.11, 4012.12, 4016.99.20, 5911.90.20, 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 op enige PKKS uitgereik in die naam van die invoerder gereflekteer
OPMERKING: 1. Enige uitdrukking waaraan 'n betekenis geheg is ingevolge item 317.03, het vir die doeleindes van hierdie item dieselfde betekenis, tensy dit uit die samehang anders blyk.					

Deur die vervanging van die volgende:

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
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Deur die vervanging van die volgende: (vervolg)

Teruggawe Item	Tariefpos	Kode	TS	Beskrywing	Mate van Terugbetaling
536.00	00.00	04.00	04	Motorvoertuigkomponente, soos omskryf in Opmerking 8 by Hoofstuk 98, waarop reg betaal is en wat aan 'n motorvoertuigvervaardiger verskaf is vir gebruik as oorspronklike toerustingkomponente, soos omskryf in Opmerking 3 by Hoofstuk 98, in die vervaardiging van swaarvoertuie soos omskryf by kortingitem 317.07 of wat in oorspronklike toerustingkomponente geïnkorporeer is en wat aan motorvoertuigvervaardigers verskaf is, mits: (i) sodanige komponentvervaardiger of -verskaffer bewyse kan voorlê deur middel van afdrukke van lysie van materiale wat die werklike aantal ingevoerde motorvoertuigkomponente aandui wat gebruik is in die vervaardiging van 'n spesifieke oorspronklike toerustingkomponent wat verskaf is; (ii) bewys voorgelê word van die hoeveelheid van elke oorspronklike toerustingkomponent wat aan 'n motorvoertuigvervaardiger verskaf is, gestaaf deur 'n staat van die motorvoertuigvervaardiger aan wie sodanige komponente verskaf is, met spesifieke verwysing na die onderdeelnommer, beskrywing en hoeveelheid ontvang; (iii) die verklaring deur die motorvoertuigvervaardiger deur 'n doeane- en aksynsbeample gesertifiseer is; en (iv) die ingevoerde komponentwaarde geklaar is op 'n Vorm C2 vir MPOP II en op versoek voorgelê kan word. Opmerking: 1. Vir die doeleindes van hierdie item het enige uitdrukking waaraan 'n betekenis ingevolge item 317.04 vir MPOP II geheg is, dieselfde betekenis, tensy dit uit die samehang anders blyk.	Volle reg