SOUTH AFRICAN REVENUE SERVICE

NO. R. 6964 **19 December 2025**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/2/408)

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 to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

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 460.17/00.00/04.00, 460.17/8701.2/02.05, 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 less the value of the PRC 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 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 excess VALA shall be reduced by 20 per cent if the rebate is used to import specified motor vehicles.** **(c) After the utilisation of the VALA calculated in terms of 2(b)(i) the customs duty may be reduced to the extent of the value of the production rebate certificate.** **2. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.**				
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 3904.69, 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, 8201.52.15, 8201.53.15, 8302.30, 84.09, 8413.60, 8414.30, 8414.59, 8414.80, 8415.20, 8418.99.40, 8419.50, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8501.32, 8501.33, 8501.52, 8501.53.90, 8503.00.90, 8504.40, 8505.20, 8506.30.90, 8506.80.40, 8506.90, 8507.10, 8507.30, 8507.50, 8507.60, 8507.80, 8507.90, 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, 8542.31, 8542.32, 8542.33, 8543.20, 8544.30, 8544.4, 87.07, 87.08, 9032.89 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

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 6964 **19 Desember 2025**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/2/408)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 4 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

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 die doeleindes van kortingitems 460.17/00.00/04.00, 460.17/8701.2/02.05, 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).** **(ii) Vir die doeleindes van paragraaf (i) hierbo sal die waarde van die oorskot VMLT met 20 persent verminder word indien die korting gebruik word vir die invoer van gespesifiseerde motorvoertuie.** **(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.** **2. Hierdie Opmerkings is slegs van toepassing op die gewone reg in Deel 1 van Bylae No. 1 gespesifiseer.**				
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 3904.69, 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, 8201.52.15, 8201.53.15, 8302.30, 84.09, 8413.60, 8414.30, 8414.59, 8414.80, 8415.20, 8418.99.40, 8419.50, 8421.23.30, 8421.31.50, 8421.39.20, 8421.99.66, 8483.30.55, 84.84, 8501.32, 8501.33, 8501.52, 8501.53.90, 8503.00.90, 8504.40, 8505.20, 8506.30.90, 8506.80.40, 8506.90, 8507.10, 8507.30, 8507.50, 8507.60, 8507.80, 8507.90, 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, 8542.31, 8542.32, 8542.33, 8543.20, 8544.30, 8544.4, 87.07, 87.08, 9032.89 en 9401.20	Hoogstens die reg van toepassing op sodanige goedere in Deel 1 van Bylae No. 1 verlaag met die waarde wat op die PKS aangedui is