

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 MASEDO

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	<p>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:</p> <p>Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant -</p> <p>(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;</p> <p>(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</p> <p>(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.</p> <p>NOTES:</p> <p>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.</p> <p>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.</p>	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			<p>NOTES:</p> <p>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 317.03 has the meaning so assigned.</p> <p>(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:</p> <p>(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.</p> <p>(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.</p> <p>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.</p> <p>(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:</p> <p>(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).</p> <p>(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.</p> <p>(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.</p> <p>3. These Notes are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.</p>	