

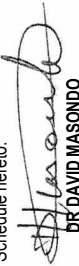
SOUTH AFRICAN REVENUE SERVICE

NO. R. 551

25 June 2021

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/113)**

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



DR DAVID MASEDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
536.00	00.00	01.00	00	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 317.04 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 C2 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 has the meaning so assigned.	Full duty
537.04	MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP II				
NOTES:					
1. For the purposes of item 537.04 - (a) unless the context indicates otherwise, any expression to which a meaning has been assigned in rebate item 317.04 has the meaning so assigned. (b) the amount of a Production Rebate Certificate may be utilised to claim a refund of duty on imported specified motor vehicle as defined in rebate item 317.04.					
2. These items are only applicable to the ordinary duty specified in Part 1 of Schedule No. 1.					
537.04	8701.20	01.06	66	Road tractors of semi-trailers	Not exceeding the duties calculated in terms of the Notes to this rebate item
537.04	87.02	01.04	47	Motor vehicles for the transport of ten or more persons, including the driver	Not exceeding the duties calculated in terms of the Notes to this rebate item
537.04	87.03	01.04	43	Motor cars (including station wagons) of heading 87.03	Not exceeding the duties calculated in terms of the Notes to this rebate item
537.04	87.04	01.04	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

By the insertion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
537.04	87.06	01.04	42	Chassis fitted with engines of headings 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:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
536.00	00.00	04.00		<p>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:</p> <p>(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;</p> <p>(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;</p> <p>(iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer; and</p> <p>(iv) the imported component value has been declared on a Form C1 for APDP I and Form C2 for APDP II and it can be produced on request.</p> <p>Note: 1. For the purposes of this item unless the context indicated otherwise, any expression to which a meaning has been assigned in items 317.03 for APDP I and item 317.04 for APDP II has the meaning so assigned.</p>	
537.00				MOTOR VEHICLES	
537.03				<p>MOTOR VEHICLES AS PROVIDED FOR UNDER THE APDP I</p> <p>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.</p>	