

CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/1/714)

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 effect from 1 January 2016, to the extent set out in the Schedule hereto.



M JONAS  
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

| Rebate Item | Tariff Heading  | Rebate Code | CD | Description  | Extent of Rebate |  |
|-------------|---|-------------|----|--|------------------|--|
| 304.07      | 23.04   | 01.04       | 44 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit for the manufacture of preparations of a kind used in animal feeding, with effect from 1 July 2008 up to and including 30 June 2011 | Full duty        |  |
| 317.04      | <p><b>INDUSTRY: SPECIFIED MOTOR VEHICLES NOTES:</b> 1. The extent of rebate provided for in this item shall not exceed the duty payable on the entry of imported goods under Chapter 98 of Schedule No. 1. 2. Registrants under this item shall - (i) during the first accounting period as defined in Note 3(i)(a) submit a customs account for the first four months period to the Controller and bring any customs duty due to account on a bill of entry for home consumption or SAD form within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of four months during which the date of closing of duty accounts occurs; (ii) during the second accounting period as defined in Note 3(i)(b) submit accumulative quarterly accounts to the Controller and pay any customs duty due on a provisional payment within thirty days from the closing date of each quarter. Should it be found that the accumulative duty payable at the end of a quarter is less than that paid at the end of the previous quarter, claim a refund of such difference in duty from the Controller. If the duty payable is more than that paid at the end of the previous quarter, bring the difference in duty to account by means of a provisional payment, provided that at the end of the accounting period, the duty due on the final return so calculated shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate working day of the month following the period of twelve months during which the date for closing of duty accounts occurs and the provisional payments refunded; (iii) during the third and ensuing accounting period as defined in Note 3(i)(c), submit customs accounts to the Controller and bring any customs duty and additional value-added tax (VAT), to account within thirty days from the closing date of the accounting period concerned but not later than the penultimate official working day of the month following the period of three months during which the date of closing of duty accounts occurs; (iv) in respect of original equipment components classifiable within Chapter 98 - (a) enter, from 1 March 2012, all such components on form SAD 500 (IR), except if entered on importation for storage in a licensed customs and excise storage warehouse; (b) enter, before 15 March 2012, for home consumption on form SAD 500 (XIR), all of such components imported and entered for warehousing in a registered special manufacturing warehouse before 1 March 2012; (c) stored in a licensed customs and excise storage warehouse, enter such components for home consumption before removal from that warehouse on form SAD 500 (XIR); (d) when the components are entered on form SAD 500 (IR) or SAD 500 (XIR) as contemplated in paragraphs (a), (b) and (c), pay VAT on the value for customs duty purposes as if a "full duty" extent of rebate applies. (v) for the purposes of Note 2(ii) pay customs duty on Form DA 70 "APPLICATION TO MAKE PROVISIONAL PAYMENT". The rate of customs duty shall be the rate applicable under Chapter 98 on the date of the certificate for the removal of exisable/specified goods ex warehouse (Form DA 32); (vi) amend all accounts in respect of a current accounting period, in the following manner only: (a) any correction/amendment of any particulars of a quarterly account shall be entered on Form DA 199.65 or Form DA 199.70, as applicable, accounting for the difference between the original account and the corrected/amended account for customs duty purposes. Form DA 199.65 and Form DA 199.70 shall be supported by full details of the corrected/amended account as well as a copy of the original account; (b) any duty due in respect of such correction/amendment shall be paid by the Registrant on Form DA 70 "APPLICATION TO MAKE PROVISIONAL PAYMENT". Any overpayment of duty in respect of such correction shall be refunded to the Registrant by the Controller; (c) in respect of such correction/amendment of the value for customs duty purposes the Registrant shall calculate and submit to the Controller the effect of such correction/amendment on the calculation of the duty free allowance in terms of Notes 11 and 12 and the effect thereof on the amount of the duty free allowance utilised in terms of Note 14(i) and the value of the excess duty free allowance to be carried forward as an opening balance to the ensuing quarter in terms of Note 14(iii). Such values for customs duty purposes shall be amended by the Registrant accordingly; (vii) not reflect any correction/amendment of customs accounts in respect of a previous accounting period as a correction/ amendment in a customs account for a current accounting period: (a) any duty due in respect of such correction/amendment in respect of a previous accounting period shall be brought to account by the Registrant and paid into the National Revenue Fund as customs duty on a departmental bill of entry (Form DA 490) by the Controller; (b) any duty overpaid as a result of such correction/amendment may be claimed by a Registrant on Form DA 66 "APPLICATION FOR REFUND". (c) in respect of such duty due or any claim for the refund of duty in respect of such quarter during a previous accounting period, the Registrant shall calculate, take into account and submit to the Controller the effect of such correction/amendment on the value of the duty free allowance calculated and utilised in terms of Notes 14 and 29(iv) in such quarter as well as the balance of any excess duty free allowance carried forward as an opening balance to the ensuing quarters. Such values for customs duty purposes shall be amended by the Registrant accordingly. 3. For the purposes of this item - (i) the accounting periods shall be as follows: (a) the first accounting period for original equipment components entered under this rebate item, those received from local component manufacturers or suppliers and motor vehicles produced shall be for four months commencing on 1 September 1995 and shall end on 31 December 1995; (b) the second</p> |             |    |  |                  |  |

By the deletion of the following: (continued)

| Rebate Item | Tariff Heading | Rebate Code | CD | Description  | Extent of Rebate |
|-------------|----------------|-------------|----|--|------------------|
|             |                |             |    | <p>accounting period shall be for four periods of three months each commencing on 1 January 1996 and shall end on 31 December 1996; (c) the third and ensuing accounting periods shall be for four periods of three months each commencing on 1 January each year and shall end on 31 December each year; (ii) the Controller shall in respect of the customs accounts as defined in Note 2(i) to (iii) for the accounting periods as defined in Note 3(i)(b) and (c) liquidate all Forms DA 70 "APPLICATION TO MAKE PROVISIONAL PAYMENT" in respect of customs duty and pay it into the National Revenue Fund on Form DA 490 as customs duty received within sixty days from the closing date of the full accounting period but not later than the penultimate official working day of the period of sixty days following the closing date of the full accounting period. 4. "Import rebate credit certificates" means certificates issued by the International Trade Administration Commission in respect of eligible exports of goods defined in Note 5. 5. "Eligible exports" means exports of any of the following which are new and unused at the time of export - (i) Specified motor vehicles defined in Note 7, fitted with an engine and gear-box, manufactured in terms of this rebate item and exported from the licensed premises by the manufacturer. (ii) Motor vehicles manufactured in terms of rebate item 317.07 in such quantities and under such conditions as the International Trade Administration Commission may allow by specific permit. (iii) Specified motor vehicles as defined in Note 7, not fitted with an engine or gear-box, exported from the licensed premises by the manufacturer, automotive components and automotive tooling as defined in Note 10, for which a certificate was issued by the International Trade Administration Commission, provided that the export of such components and tooling contribute to the achievement of the overall objectives of Government's Motor Industry Development Programme. Such components and tooling shall, furthermore, meet the following criteria, namely that - (a) they were wholly or partly manufactured in the common customs area; (b) not less than 25 per cent of the ex-factory selling price of the components and tooling is represented by the sum of -the cost of labour in the common customs area; - the value of materials of the common customs area; - the factory overhead expenses (excluding profit) incurred in the common customs area in respect of the components and tooling; and (c) the final process of manufacture was carried out in the common customs area: Provided that operations of packing or painting shall not qualify as manufacturing processes. In the event of the final process of manufacture not taking place in the common customs area, a determination as to the eligibility of the relevant product must be made by the International Trade Administration Commission. 6. For the purposes of Note 5 the International Trade Administration Commission may issue import rebate credit certificates subject to such further conditions as the Commission may determine. 7. "Specified motor vehicles" means - (i) road tractors or semi-trailers of subheading 8701.20 of a vehicle mass not exceeding 1 600 kg; (ii) motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02, of a vehicle mass not exceeding 2 000 kg, (excluding those of subheading 8702.10.10); (iii) motor cars (including station wagons) of heading 87.03; (iv) motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G. V. M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles for use in underground mines and off-the-road logging trucks); and (v) chassis fitted with engines of heading 87.06, of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks). 8. "The value of any import rebate credit certificates in respect of eligible exports" means the foreign currency earnings as defined in Note 9 of such goods or at the place of despatch from the common customs area less the foreign currency usage as defined in Note 18. 9. The expression "foreign currency earnings" means the free carrier value (i.e. free-on-board (f.o.b.) and, in the case of overland transport through exit points in the common customs area, free on rail (f.o.r.) or free on truck (f.o.t.), at the border} of export sales. For the purposes of the definition the following shall not form part of the foreign currency earnings, namely: (i) freight and insurance costs in respect of eligible exports, outside the common customs area, whether or not these costs have been paid for in the common customs area; (ii) any expenditure costs, of whatever nature incurred by an exporter for any activity, including services performed, or to be performed, outside the common customs area for any export sale, including, but without limiting it to - (a) commission paid to an overseas representative; (b) costs incurred in the marketing, advertising, positioning, warehousing, repairing and clearance of products sold in terms of an export sale; and (c) any taxes, customs and excise duties. Whether or not such expenditure or costs have been paid, or are payable, in the common customs area provided that, in the event of any dispute arising as to the determination of foreign currency earnings, the International Trade Administration Commission may determine a national foreign currency earning. 10. "Automotive tooling" means - dies for drawing or extruding metal, of subheading 8207.20; - tools for pressing, stamping or punching, of subheading 8207.30; - work holders of subheading 8466.20; - assembly jigs and assembly lines, of subheading 8479.89; and - injection moulds, moulding patterns and moulds of heading 84.80, where the principal use is for the manufacture of specified motor vehicles and automotive components for such motor vehicles. 11. "Duty free allowance" means 27 per cent of the value for duty free allowance purposes as defined in Note 12. 12. (i) "The value for duty free allowance purposes" means the value, determined on the basis prescribed in this Note, of all motor vehicles produced in terms of this item during a quarter and ready for sale, excluding such vehicles exported during the same quarter. (ii) For the purposes of this Note: (a) the value for duty free allowance purposes for such a quarter shall be the recommended retail list price (including options) for the domestic market (exclusive of VAT, AD VALOREM excise duty in terms of Schedule No. 1 Part 2B and environmental levy in terms of Section D in Part 3 of Schedule No 1), applicable to such motor vehicle(s) at the time of production thereof, less a company specific percentage(s) determined by the International Trade Administration Commission on a quarterly basis; (b) the company's specific percentage(s) shall be based on the financial information of the quarter prior to the production quarter and shall, INTER ALIA include the variance(s) between the average recommended retail list price(s) (exclusive of VAT, AD VALOREM excise duty in terms of Schedule No. 1 Part 2B and environmental levy in terms of Section D in Part 3 of Schedule No. 1) of the specific motor vehicle manufacturer, plus any other cost item(s) which may result in a distortion of sales price(s) which may include, but not limited to discounts, commissions and service contract. This information shall, for purposes of Note 12, be based on sales on the domestic market and to buyers not related to the vehicle manufacturer in terms of section 66(2)(a) of the Act; (c) the International Trade Administration Commission may determine the appointment of any related item and may, if the company specific percentage(s) were incorrectly calculated, adjust such percentage(s) retrospectively; (d) the International Trade Administration Commission may request a report that includes computations and schedules supporting the calculations of the company specific percentage(s) from the registered motor vehicle manufacturer or his practising accountant or auditor registered in terms of section 15 of the Public Account's and Auditor's Act, 1991 the cost of the registered motor vehicle manufacturer; (e) the International Trade Administration Commission may in the case of any model for which relevant price and cost structures are not available, determine the company's specific percentage(s) in consultation with the motor vehicle manufacturer; (f) the Commissioner, may, in the case of any model</p> |                  |

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|             |                |             |    | <p>for which a recommended retail list price (exclusive of VAT, AD VALOREM excise duty in terms of Schedule No. 1 Part 2B and environmental levy in terms of Section D in Part 3 of Schedule No. 1) is not available, determine, after consultation with the motor vehicle manufacturer, a recommended price in terms of section 69(3). 13. For the purposes of Note 12 - (i) all documentation, including but not limited to books of account, which support or may support information furnished in respect of the company's specific percentage(s) shall be kept for a period of not less than three years from the end of the production quarter and shall be made available and produced to the Department of Trade and Industry on request for purposes of verification and should such documentation not be available, all benefits relating to such documents are recoverable; and (ii) the International Trade Administration Commission may, for the period 1 September 1995 to 31 December 1995 determine a provisional company's specific percentage(s) in consultation with the motor vehicle manufacturer, which may be adjusted with retrospective effect. 14. (i) The duty free allowance in terms of Note 11 in any quarter shall in the first instance be utilized in terms of Note 29(iv) by a Registrant to reduce the value for customs duty purposes of original equipment components imported and the foreign currency usage of original equipment components received from any person in the common customs area calculated in terms of Note 27. (ii) Any excess duty free allowance may be utilized by such Registrant to reduce the value of motor vehicles imported under rebate item 460.17 in the quarter thereafter provided that the prior written approval for the utilization of such excess duty free allowance shall be obtained from the Commissioner and the remaining balance of such excess duty free allowance shall be utilized in terms of Note 14(i) in the next quarter. (iii) "Excess duty free allowance" shall be calculated as follows: (a) the balance of any excess duty free allowance brought forward from the previous quarter; (b) less any duty free allowance utilized in terms of Note 14(ii) under rebate item 460.17 for this quarter; (c) plus the duty free allowance in terms of Note 11 for this quarter; (d) less the duty free allowance (including any excess duty free allowance brought forward from the previous quarter not utilized for the import of motor vehicles under rebate item 460.17) utilized in terms of Note 29(iv) for this quarter. (iv) The balance of any excess duty free allowance shall at the closing date of each accounting period, as defined in Note 3(i), be confirmed in writing with the Commissioner. 15. (i) The Registrant shall obtain certificates (Form DA 190) as prescribed by rule declaring the foreign currency usage in respect of original equipment components for use in the manufacture of specified motor vehicles, received from any person in the common customs area. Such certificates shall be obtained at the times and in the manner as prescribed by the Commissioner from time to time. (ii) If such certificates are not obtained or duly completed, the foreign currency usage in respect of such goods may be deemed to be the price at which such goods were purchased by the Registrant. 16. (i) The foreign currency earnings in respect of exports by local component manufacturers, suppliers or other exporters shall be supported by a certificate (Form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into each type of automotive component and automotive tooling exported. (ii) The foreign currency earnings in respect of motor vehicles, automotive components and automotive tooling exported by a Registrant shall be supported by a certificate (Form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into such exports. (iii) If such duly completed certificates are not obtained the foreign currency usage in respect of such motor vehicles, automotive components and automotive tooling exported may be deemed to be the full value of the foreign currency earning. (iv) The value of precious metals in respect of catalytic converters, whether or not incorporated in exhaust systems, shall be restricted to 40 per cent of the value of South African precious metals incorporated therein. (v) The value of import rebate credit certificates shall be restricted to 70 per cent of the certificate. (vi) The International Trade Administration Commission may under such conditions as it may determine further restrict the value of import rebate credit certificates mentioned in Note 16 (v). 17. For the purposes of Notes 15 and 16, the International Trade Administration Commission may determine the method and basis of calculation and method and conditions regarding the verification of the foreign currency usage declared on such certificates and may verify the correctness of such foreign currency usage. 18. "Foreign currency usage" means the value for customs duty purposes of any imported components and materials (excluding consumables, petrol, distillate fuels, lubricating grease and prepared engine, gearbox, steering case and drive-axle lubricating oils) imported by or received from any person in the common customs area and used in the manufacture or assembly of automotive components of specified motor vehicles and automotive tooling. 18A. For the purposes of Note 18 the local content of automotive components and materials further processed outside the common customs area and re-imported into the common customs area may also be excluded from the value for customs duty purposes under the specific conditions as prescribed in the MIDP guidelines by the International Trade Administration Commission and upon application to, and approval by the International Trade Administration Commission. The value of the local content shall be the free carrier value (i.e. free-on-board (f.o.b.)) of such goods at the port of export. 19. In addition to any obligation of component manufacturers and suppliers to declare the correct foreign currency usage motor vehicle manufacturers acquiring such foreign currency usage shall be liable for any discrepancies resulting from the under declaration of foreign currency usage by such component manufacturers and suppliers, and shall remain liable for import duty as if no rebate had been allowed. In the event of a dispute as to whether a motor vehicle manufacturer is entitled to a rebate claim, the onus shall rest on such motor vehicle manufacturer to prove its entitlement to the rebate. 20. The International Trade Administration Commission may approve and issue import rebate credit certificates to exporters in respect of eligible exports as defined in Note 15, exported, provided the under-mentioned conditions are complied with: (i) such goods were packed and exported under customs supervision unless otherwise determined by the Commissioner (except for dumpers with articulated chassis with a G.V.M. exceeding 5 tons exported during the period from 1 January 2007 to 31 December 2009); (ii) all export documentation supported by duly completed form DA 190, and proof of repatriation of funds for the goods exported shall be kept available by the registered exporter under such conditions that may be determined by the International Trade Administration Commission; (iii) in order to qualify for stated benefits, applications for import rebate credit certificates are to be submitted to the International Trade Administration Commission, not later than 12 months from the date of the export bill of entry (except in the case of dumpers with articulated chassis with a G.V.M. exceeding 5 tons exported during the period from 1 January 2007 to 31 December 2009, in respect of which applications for import rebate credit certificates to the International Trade Administration Commission must be submitted not later than 12 months from 31 December 2009); and (iv) only goods which have physically left the common customs area shall qualify. Such foreign currency earnings may only qualify for import rebate credit certificates if proof, to the satisfaction of the International Trade Administration Commission, has been furnished including evidence that the payment of such proceeds emanate from the direct inflow of foreign exchange through a registered banking institution. Non-compliance of any of these provisions shall not affect the obligations of the user of the rebate credit certificate under this item. 21. For the purposes of Notes 16 and 20, the International Trade Administration Commission may - (i) prescribe the method, basis and conditions for</p> |                  |

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|-------------|----------------|-------------|----|--|------------------|
|             |                |             |    | <p>applications for import rebate credit certificates and the substantiation and verification of such applications. All documentation, including but not limited to books of account, which support or may support an application for an import rebate credit certificate in terms of this item shall be kept for a period of not less than five years from the date of the certificate and shall be available and produced to the International Trade Administration Commission on request for purposes of verification and should such documents not be available all benefits relating to such documents are recoverable; (ii) for the period 1 September 1995 to 31 December 1995 under such circumstances as he may prescribe issue provisional import rebate credit certificates before proof of payment is produced provided such proof of payment is produced not later than twelve months from the date of the export bill of entry. 22. In addition to the obligation of suppliers or component manufacturers to declare the correct foreign currency usage and of exporters to declare the correct foreign currency earnings, the person in whose name an import rebate credit certificate is issued shall be liable for any discrepancies resulting from the under declaration or over declaration of foreign currency usage or earnings or any other incorrect information supplied, for whatever reason, which result in the issue of an incorrect certificate and shall remain liable for the customs duty as if no rebate had been allowed. In the event of a dispute as to whether such person is entitled to a rebate claim, the onus shall rest on him to prove his entitlement to the rebate. 23. The International Trade Administration Commission shall, based on information supplied by the applicant, on the import rebate credit certificate, indicate whether it is in respect of automotive components, automotive tooling or motor vehicles exported. 24. Import Rebate Credit Certificates may be used only - (i) by Registrants to reduce the value of imported automotive components, specified motor vehicles and heavy motor vehicles as defined in Note 1 to rebate item 317.07; or (ii) by other importers to reduce the value of automotive components, specified motor vehicles or heavy motor vehicles as defined in Note 1 to rebate item 317.07 or to claim a refund of customs duties paid on automotive components, specified motor vehicles and heavy motor vehicles as defined in Note 1 to rebate item 317.07 imported by the person in whose name the certificate was issued. 25. On application for an import rebate credit certificate, the applicant may by means of a letter of authorisation name the beneficiary of such certificate. Any beneficiary shall acquire such import rebate credit certificate subject to any conditions or limitations that might at any time be applicable to such import rebate credit certificate. 26. Import rebate credit certificates obtained by local component manufacturers, suppliers or other exporters in respect of eligible exports as defined in Note 5, exported, may subject to Notes 24 and 25 only be transferred once. 27. For the purposes of this rebate item - (i) the value for customs duty purposes of original equipment components imported shall be included in the quarter during which such components were entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) by a motor vehicle manufacturer. For the purposes of Note 29 the value for customs duty purposes shall be determined as follows: (a) the value for customs duty purposes of original equipment components imported; (b) "less the value for customs duty purposes of all such components in unopened containers or unit load devices, provided that the value for customs duty purposes of such components in containers or unit load devices not opened shall be carried forward as an opening balance to the ensuing quarter"; (c) less the value for customs duty purposes of such components imported and used in the manufacture of original equipment components by such motor vehicle manufacturer and supplied to other registered motor vehicle manufacturers in terms of this item; (d) less the value for customs duty purposes of such components imported and used in the manufacture of original equipment components by such motor vehicle manufacturer and exported; (e) less the value for customs duty purposes of such components imported and returned to the overseas suppliers by such motor vehicle manufacturer; (f) less the value for customs duty purposes of such components imported and transferred to Parts and Accessories of such motor vehicle manufacturer; (g) less the value for customs duty purposes of such components imported and used in the manufacture of specified motor vehicles by such motor vehicle manufacturer and exported. Provided that the value for customs duty purposes in terms of Notes 27(i)(b) to 27 (i)(g) shall not exceed the value for customs duty purposes of such imported components. (ii) The foreign currency usage of original equipment components received from any person in the common customs area by a motor vehicle manufacturer during a quarter shall be recorded in the ensuing quarter. However, for the first four months period (1 September 1995 to 31 December 1995) goods received during the four months period (1 June 1995 to 30 September 1995) shall be accounted for in the four months period (1 September 1995 to 31 December 1995). "27A. For the purposes of Note 27(i)(b), "unit load device" means any container or covered pallet specially designed and used for the carriage of cargo by air".</p> <p>"27B. For the purposes of Notes 27(i)(d) and 27(i)(g) registrants may carry forward any excess value for customs duty purposes of original equipment imported and used in exports during a quarter to -<br/>                     (i) the ensuing quarter, and<br/>                     (ii) such further quarters as the Commissioner may allow in exceptional circumstances." 28. (i) The International Trade Administration Commission may at any time verify any matter or information relating to this item save for those relating to the Commissioner. (ii) The International Trade Administration Commission may withdraw an import rebate credit certificate which was issued on the basis of incorrect information pertaining to the application. If, at the time of the withdrawal, any of the benefits in terms of such certificate had been used, such benefits will be recoverable from the user(s). (iii) In the event of any dispute arising as to the interpretation or application of any of the provisions of this item, save for those relating to the Commissioner, the decision of the International Trade Administration Commission will be final. 29. For the purposes of this rebate item "the value calculated in terms of Note 29" means - (i) the value for customs duty purposes of imported original equipment components calculated in terms of Note 27(i); (ii) plus the foreign currency usage of original equipment components received from any person in the common customs area calculated in terms of Note 27(ii); (iii) plus the duty free allowance originally allocated to motor vehicles at the time of production but which were exported in this quarter; (iv) less the duty free allowance utilized in terms of Note 14 for this quarter provided that the determination of the duty free allowance to be utilized in terms of this Note the value of any import rebate credit certificates to be utilized in terms of Note 29(v), shall be disregarded; (v) less the value of import rebate credit certificates provided that the value of such import rebate credit certificates so utilized shall not exceed the net value determined on the basis of Note 29(i) to 29(iv) above; (vi) less the foreign currency usage of original equipment components received by a motor vehicle manufacturer from any person in the common customs area during the accounting period subject to Note 27(b), which have been incorporated in motor vehicles exported. 30. To qualify for any rebate in terms of this rebate item (including the duty free allowance) all components imported for the manufacture of specified motor vehicles as defined in Note 7, shall be entered under Chapter 98.</p> |                  |

## By the deletion of the following: (continued)

| Rebate Item | Tariff Heading | Rebate Code | CD | Description   | Extent of Rebate  |
|-------------|----------------|-------------|----|---|---|
| 317.04      | 98.01          | 01.04       | 45 | Original equipment components, for the manufacture of road tractors for semi-trailers of subheading 8701.20, of a vehicle mass not exceeding 1 600 kg   | Full duty less the duty payable on the value calculated in terms of Note 29 |
| 317.04      | 98.01          | 02.04       | 47 | Original equipment components, for the manufacture of motor vehicles for the transport of ten or more persons, including the driver, of heading 87.02 of a vehicle mass not exceeding 2 000 kg  | Full duty less the duty payable on the value calculated in terms of Note 29 |
| 317.04      | 98.01          | 03.04       | 44 | Original equipment components, for the manufacture of motor cars (including station wagons) of heading 87.03  | Full duty less the duty payable on the value calculated in terms of Note 29 |
| 317.04      | 98.01          | 04.04       | 49 | Original equipment components, for the manufacture of motor vehicles for the transport of goods of heading 87.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks) | Full duty less the duty payable on the value calculated in terms of Note 29 |
| 317.04      | 98.01          | 05.04       | 43 | Original equipment components, for the manufacture of chassis fitted with engines of heading 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading 8704.10, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks)  | Full duty less the duty payable on the value calculated in terms of Note 29 |