

---

## GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

---

### SOUTH AFRICAN REVENUE SERVICE

NO. R. 7033

28 January 2026

#### GENERAL EXPLANATORY NOTE:

[       ] Words that are between square brackets and in bold typeface, indicate deletions from the existing rules

\_\_\_\_\_ Words that are underlined with a solid line, indicate insertions in the existing rules

---

### SOUTH AFRICAN REVENUE SERVICE

#### CUSTOMS AND EXCISE ACT, 1964

##### AMENDMENT OF RULES

Under section 120 of the Customs and Excise Act, 1964 (Act 91 of 1964), the rules published in Government Notice R.1874 of 8 December 1995, are herewith amended to the extent set out in the Schedule hereto **with retrospective effect from 19 December 2025**



**EDWARD CHRISTIAN KIESWETTER**

**COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

#### SCHEDULE

##### Amendment of form

Item 202.00 of the Schedule to the rules is hereby amended by the substitution of the following forms:

“DA 199       Customs account for registrants for the purpose of rebate item 317.04

- DA 199.00 The amount on the production rebate certificates utilised this quarter
- DA 199.01 Calculation of "the value in terms of note 8.1" to rebate item 317.04
- DA 199.02 Calculation of the volume assembly localisation allowance originally allocated to motor vehicles at the time of production and ready for sale exported this quarter
- DA 199.03 Calculation of the volume assembly localisation allowance to be utilised for this quarter and the excess volume assembly localisation allowance to be carried forward as an opening balance to the next quarter
- DA 199.04A Calculation of the volume assembly localisation allowance in respect of specified motor vehicles produced and ready for sale for the SACU market this quarter
- DA 199.04B Calculation of the volume assembly localisation allowance in respect of specified motor vehicles produced and exported outside the SACU this quarter
- DA 199.04C Calculation of the volume assembly localisation allowance in respect of electric vehicles produced and ready for sale for the SACU market this quarter
- DA 199.10 Determining the value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant
- DA 199.11 The value for customs duty purposes of imported original equipment components and EV batteries cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 this quarter
- DA 199.12 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 in unopened containers or unit load devices at the end of this quarter
- DA 199.13 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 used in the manufacture of original equipment components and supplied to other registrants this quarter

- DA 199.14 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 used in the manufacture of original equipment components exported this quarter
- DA 199.15 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 returned to the overseas suppliers this quarter
- DA 199.16 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 transferred to parts and accessories this quarter
- DA 199.17 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 used in the manufacture of specified motor vehicles exported this quarter
- DA 199.18 The value for customs duty purposes of imported original equipment components cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 destroyed under customs supervision this quarter
- DA 199.19 The value for customs duty purposes of EV batteries cleared under procedure code 'processing for home use' under Chapter 98 of Schedule No. 1 used in the manufacture of specified motor vehicles for the SACU domestic market this quarter
- DA 199.20 Determining the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant
- DA 199.21 The imported component value of original equipment components and EV batteries received from any person in SACU during previous quarter

- DA 199.22 The imported component value of original equipment components received from any person in SACU used in the manufacture of original equipment components and exported during the current quarter
- DA 199.23 The imported component value of original equipment components received from any person in SACU used in the manufacture of specified motor vehicles and exported during the current quarter
- DA 199.24 The imported component value of original equipment received from any person in SACU transferred to parts and accessories during the current quarter
- DA 199.25 The imported component value of original equipment components received from any person in SACU destroyed under customs supervision during the current quarter
- DA 199.26 The imported component value of EV batteries received from any person in SACU and used in the manufacture of specified motor vehicles for the SACU domestic market during the current quarter
- DA 199A Amended customs account for registrants for the purpose of rebate item 317.04

		DA199	
CUSTOMS AND EXCISE		REBATE ITEM 317.04	
<b>CUSTOMS ACCOUNT FOR REGISTRANTS FOR THE PURPOSE OF REBATE ITEM 317.04</b>			
<b>1</b>	<b>DETAILS OF REGISTRANT</b>		
1.1	Name of Rebate Registrant	:	.....
1.2	Address	:	.....
1.3	Contact Person	:	.....
1.4	Telephone and Fax No.	:	.....
1.5	Customs client number	:	.....
1.6	Warehouse Code No.(s)	:	.....
<b>2</b>	<b>CUSTOMS ACCOUNT DETAILS</b>		
2.1	Quarter	:	From ..... To .....
2.2	Rate of Duty as per Chapter 98 of Schedule No.1.	:	.....
	<small>Note 1 - *20% duty rate to be applied to electrical batteries as customs value has been reduced by 50% on such batteries to effectively provide for the 10% rate of duty contemplated in TH 9801.00.03</small>		
<b>3</b>	<b>CALCULATION OF THE "FULL DUTY" IN TERMS OF CHAPTER 98 OF SCHEDULE NO.1.</b>		Value for customs duty purposes
3.1	The value for customs duty purposes of original equipment components entered under Chapter 98 of Schedule No. 1 brought forward from form DA 199.10.	R	-
3.2	Rate of duty as per line 2.2	%	20.0%
3.3	"Full Duty" (The value as per line 3.1 multiplied by the rate as per line 3.2 above).	R	-
<b>4</b>	<b>CALCULATION OF "THE DUTY PAYABLE ON THE VALUE CALCULATED IN TERMS OF NOTE 8.1"</b>		
4.1	"The value calculated in terms of Note 8.1" brought forward from form DA 199.01	R	-
4.2	Rate of duty as per line 2.2	%	20.0%
4.3	"The duty payable on the value calculated in terms of Note 8.1".	R	-
<b>5</b>	<b>CALCULATION OF THE "EXTENT OF REBATE"</b>		
5.1	"Full Duty" brought down from line 3.3	R	-
5.2	<b>Less</b> "the duty payable on the value calculated in terms of Note 8.1" brought down from line 4.3	R	-
5.3	"The extent of Rebate" in terms of Rebate Item 317.04.	R	-
<b>6</b>	<b>CUSTOMS DUTY AND VAT PAYABLE</b>		
6.1	The full duty payable in terms of Chapter 98 of Schedule No. 1 brought down from line 3.3	R	-
6.2	<b>Less</b> the "extent of Rebate" brought down from line 5.3	R	-
6.3	<b>Less</b> the duty reduction of Production Rebate Certificates utilised this quarter (Note 8.3)	R	-
6.4	Customs Duty Payable	R	-
6.5	VAT Payable	R	-
<b>7</b>	<b>DECLARATION</b>		
I, ..... in my capacity as ..... (position)			
hereby declare that the particulars herein and on the accompanying forms are true and correct.			
Signature		Date	
<b>8</b>	<b>FOR OFFICIAL USE</b>		
8.1	Customs Account received by ..... (Officer Name) on ..... (Date)		
8.2	Customs Duty and VAT received recorded on ..... (Receipt Number) ..... (Date)		
8.3	Account checked by ..... (Officer Name) on ..... (Date)		

			DA199.00
CUSTOMS AND EXCISE		REBATE ITEM 317.04	
THE AMOUNT ON THE PRODUCTION REBATE CERTIFICATES UTILISED THIS QUARTER			
1	CUSTOMS ACCOUNT DETAILS		
1.1	Name of Rebate Registrant : .....		
1.2	Quarter : From ..... To .....		
2	ACCOUNT IN RESPECT OF NOTE 8.3 TO REBATE ITEM 317.04		
Certificate number	Certificate maturity date	Name from whom Production Rebate Certificate was obtained	Duty utilised
TOTAL			
Note: If the space provided is insufficient, rows may be inserted.			

		DA199.01	
CUSTOMS AND EXCISE		REBATE ITEM 317.04	
<b>CALCULATION OF "THE VALUE IN TERMS OF NOTE 8.1" TO REBATE ITEM 317.04</b>			
1	<b>CUSTOMS ACCOUNT DETAILS</b>		
1.1	Name of Rebate Registrant : .....		
1.2	Quarter : From ..... To .....		
2	<b>ACCOUNT IN RESPECT OF NOTE 8.1 TO REBATE ITEM 317.04</b>		
Amount brought forward from Form	Description	R	Rebate Item 317.04 (reference)
DA 199.10	The value for customs duty purposes of imported original equipment components calculated in terms of Note 6.1		Note 8.1(a)
DA 199.20	<b>Plus</b> the imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2		Note 8.1(b)
DA 199.02	<b>Plus</b> Volume Assembly Localisation Allowance calculated in terms of Note 7.3(b) (Form DA 199.02)		Note 8.1(c)
(A)	Sub - total		
DA 199.03 (Line 2.3.2)	<b>Less</b> Volume Assembly Localisation Allowance utilised this quarter		Note 8.1(d)
(B)	Sub - total		
(C)	<b>Total of "The value calculated in terms of Note 8.1" carried forward to Form DA 199</b>		



		DA199.03
CUSTOMS AND EXCISE		REBATE ITEM 317.04
CALCULATION OF THE VOLUME ASSEMBLY LOCALISATION ALLOWANCE TO BE UTILISED FOR THIS QUARTER AND THE EXCESS VOLUME ASSEMBLY LOCALISATION ALLOWANCE TO BE CARRIED FORWARD AS AN OPENING BALANCE TO THE NEXT QUARTER		
1	CUSTOMS ACCOUNT DETAILS	
1.1	Name of Rebate Registrant : .....	
1.2	Quarter : From ..... To .....	
2	ACCOUNT IN RESPECT OF NOTES 7.7 AND 8.1(d) TO REBATE ITEM 317.04	
2.1	Calculation of the amount of the VALA available for utilisation this quarter	
<b>Item 317.04 Reference</b>	<b>Description</b>	<b>R</b>
Note 7.7	Plus The balance of the excess VALA brought forward from the previous quarter, if any. (refer to Par.2.3.3. Form DA 199.03 of the previous quarter).	
Note 7.7 (b)	Less the amount of such excess VALA utilised for the import of motor vehicles under Rebate Item 460.17. this quarter.	
<b>SUB-TOTAL</b>		-
Note 7.1(a)	<b>Plus</b> the VALA on vehicles produced this quarter and designated for home use (brought forward from Form DA 199.04A).	-
Note 7.1(b)	<b>Plus</b> the VALA on vehicles produced this quarter and exported (brought forward from Form DA 199.04B).	-
<b>TOTAL (A)</b>	The total VALA available for utilisation this quarter	-
2.2	Calculation of the value in terms of Note 8.1 before any deductions	
<b>Item 317.04 Reference</b>	<b>Description</b>	<b>R</b>
Note 6.1	The value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant (brought forward from form DA199.10).	
Note 6.2	<b>Plus</b> the value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant (brought forward from form DA199.20).	
Note 7.3(b)(ii)	<b>Plus</b> the VALA originally allocated to motor vehicles at the time of production and ready for sale exported this quarter (brought forward from form DA199.02)	
<b>TOTAL (B)</b>	The total value calculated in terms of Note 8.1 before any deduction of VALA or PRC's	-
2.3	Calculation of the VALA to be utilised in terms of Note 8.1(d) to Rebate Item 317.04	
<b>Line</b>	<b>Description</b>	<b>R</b>
2.3.1	The amount of VALA available for utilisation this quarter [Total (A) above].	-
2.3.2	<b>Less</b> the VALA to be utilised in terms of Note 8.1(d) this quarter. [The lesser amount of Total (A) or Total (B) above].	-
2.3.3	<b>The amount of the excess VALA carried forward to the next quarter.</b>	-



										DA199.04B
CUSTOMS AND EXCISE			REBATE ITEM 317.04							
<b>CALCULATION OF THE VOLUME ASSEMBLY LOCALISATION ALLOWANCE IN RESPECT OF SPECIFIED MOTOR VEHICLES PRODUCED AND EXPORTED OUTSIDE THE SACU THIS QUARTER</b>										
<b>1 CUSTOMS ACCOUNT DETAILS</b>										
1.1 Name of Rebate Registrant : .....										
1.2 Quarter : From ..... To .....										
<b>2 ACCOUNT IN RESPECT OF NOTE 7.1(b) TO REBATE ITEM 317.04</b>										
Notes			3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8
Vehicle Model / Code Number	Production in units	Units on which VALA is claimed	FOB value per unit	Total FOB value (A * B)	Company specific percentage	FOB less CSP (value A) (C - D)	Imported content	Value A less imported content (E - F)	Value for VALA purpose per vehicle (G / A)	TOTAL VALA CLAIMED (G * %)
		A	B	C	D	E	F	G	H	
Sub Total- (ICE)										
Sub Total (EV)										
<b>GRAND TOTAL</b>										-
<b>3 NOTE</b>										
3.1 Shall be the price free on board value										
3.2 Column A multiplied by column B										
3.3 As determined by the International TradeAdministration Commission of South Africa										
3.4 Column C minus an amount equal to the Company Specific % in Column D of the value in Column C.										
3.5 The imported content as defined in note 7.1(d) to Rebate Item 317.04										
3.6 Column E minus column F										
3.7 The value in Column G divided by the units in Column A.										
3.8 % specified in terms of the definitions to Rebate Item 317.04.										
3.9 Abbreviations : (1) * = multiply ; (2) / = divide ; (3) - = subtract ; (4) + = add.										
3.10 VALA means "Volume Assembly Localisation Allowance" in the context of the wording and meaning of Rebate Item 317.04.										
3.11 If the space provided is insufficient, rows may be inserted.										

		DA199.10
CUSTOMS AND EXCISE		REBATE ITEM 317.04
<b>DETERMINING THE VALUE FOR THE CALCULATION OF CUSTOMS DUTY AND ADDITIONAL VAT ON ORIGINAL EQUIPMENT COMPONENTS IMPORTED BY THE REGISTRANT</b>		
1	<b>CUSTOMS ACCOUNT DETAILS</b>	
1.1	Name of Rebate Registrant : .....	
1.2	Quarter : From ..... To .....	
2	<b>ACCOUNT IN RESPECT OF NOTE 6.1 TO REBATE ITEM 317.04</b>	
Brought forward from Form	Description	Customs value
DA199.11	The value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1 this quarter.	
(refer to Note)	<b>Plus</b> the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1. in unopened containers or unit load devices at the end of the previous quarter.	
<b>Sub-total (A)</b>		-
Brought forward from Form	Description	Customs value
DA199.12	The value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1 in unopened containers or unit load devices at the end of this quarter.	
DA199.13	<b>Plus</b> the value for customs duty purposes of imported original equipment components cleared under procedure code 'Process for Home use' under Chapter 98 of Schedule no. 1 used in the manufacture of original equipment components and supplied to other Registrants this quarter.	
DA199.14	<b>Plus</b> the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1 used in the manufacture of original equipment components exported this quarter.	
DA199.15	<b>Plus</b> the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1 returned to the overseas supplier this quarter.	
DA199.16	<b>Plus</b> the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1 transferred to Parts and Accessories this quarter.	
DA199.17	<b>Plus</b> the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1 used in the manufacture of specified motor vehicles exported this quarter.	
DA199.18	<b>Plus</b> the value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule no. 1 destroyed under customs supervision this quarter.	
DA199.19	<b>Plus</b> 50% of the value for customs duty purposes on EV batteries (as per Note 1 on the DA 199)	
<b>Sub-total (B)</b>		-
<b>The value for customs duty purposes of imported original equipment components cleared under procedure code 'Processing for Home Use' under chapter 98 of Schedule No. 1 calculated in terms of Note 6.1 to Rebate Item 317.04. [Sub-total (A) less Sub-total (B)]</b>		-
Note: Shall be the amount declared on form DA199.12 the previous quarter.		





							<b>DA199.13</b>	
<b>CUSTOMS AND EXCISE</b>				<b>REBATE ITEM 317.04</b>				
<b>THE VALUE FOR CUSTOMS DUTY PURPOSES OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS CLEARED UNDER PROCEDURE CODE 'PROCESSING FOR HOME USE' UNDER CHAPTER 98 OF SCHEDULE NO. 1 USED IN THE MANUFACTURE OF ORIGINAL EQUIPMENT COMPONENTS AND SUPPLIED TO OTHER REGISTRANTS THIS QUARTER</b>								
<b>1 CUSTOMS ACCOUNT DETAILS</b>								
1.1 Name of Rebate Registrant : .....								
1.2 Quarter : From ..... To .....								
<b>2 ACCOUNT IN RESPECT OF NOTE 6.1(a)(ii) TO REBATE ITEM 317.04</b>								
Name of manufacturing warehouse	Invoice		Component			Value for customs duty purposes per components	Total value for customs duty purposes	Form C2 number
	Number	Date	Number	Description	Quantity supplied			
<b>TOTAL</b>								
Note: If the space provided is insufficient, rows may be inserted.								





							DA199.16	
CUSTOMS AND EXCISE					REBATE ITEM 317.04			
THE VALUE FOR CUSTOMS DUTY PURPOSES OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS CLEARED UNDER PROCEDURE CODE 'PROCESSING FOR HOME USE' UNDER CHAPTER 98 OF SCHEDULE NO. 1 TRANSFERRED TO PARTS AND ACCESSORIES THIS QUARTER								
<b>1 CUSTOMS ACCOUNT DETAILS</b>								
1.1 Name of Rebate Registrant : .....								
1.2 Quarter : From ..... To .....								
<b>2 ACCOUNT IN RESPECT OF NOTE 6.1(a)(vi) TO REBATE ITEM 317.04</b>								
Transfer voucher/Journal entry		Component			Value for customs duty purposes per component	Total value for customs duty purposes	Proof of payment of customs duty and VAT	
Number	Date	Number	Description	Quantity transferred			Receipt number	Date
<b>TOTAL</b>								
<b>3 NOTE</b>								
3.1 In instances where the components cannot be linked to a Bill of Entry by means of a unique identification number or mark, the principle 'first in first out' will apply in determining the value for customs duty purposes per quarter.								
3.2 A copy of the proof of payment of customs duty and VAT must be attached to this form.								
3.3 If the space provided is insufficient, rows may be inserted.								



						DA199.18	
CUSTOMS AND EXCISE					REBATE ITEM 317.04		
<b>THE VALUE FOR CUSTOMS DUTY PURPOSES OF IMPORTED ORIGINAL EQUIPMENT COMPONENTS CLEARED UNDER PROCEDURE CODE 'PROCESSING FOR HOME USE' UNDER CHAPTER 98 OF SCHEDULE NO. 1 DESTROYED UNDER CUSTOMS SUPERVISION THIS QUARTER</b>							
<b>1 CUSTOMS ACCOUNT DETAILS</b>							
1.1 Name of Rebate Registrant : .....							
1.2 Quarter : From ..... To .....							
<b>2 ACCOUNT IN RESPECT OF NOTE 6.1(a)(vii) TO REBATE ITEM 317.04</b>							
Destruction Certificate		Component			Quarter Imported	Value for customs duty purposes per component	Total value for customs duty purposes
Number	Date	Number	Description	Quantity			
<b>TOTAL</b>							
<b>3 NOTE</b>							
3.1 In instances where the components cannot be linked to a Bill of Entry by means of a unique identification number or mark, the principle 'first in first out' will apply in determining the value for customs duty purposes per quarter.							
3.2 A copy of the destruction certificate and RI 412.07 entry must be attached to this form.							
3.3 If the space provided is insufficient, rows may be inserted.							



		DA199.20
<b>CUSTOMS AND EXCISE</b>		<b>REBATE ITEM 317.04</b>
<b>DETERMINING THE VALUE FOR THE CALCULATION OF THE CUSTOMS DUTY AND ADDITIONAL VAT ON ORIGINAL EQUIPMENT COMPONENTS RECEIVED BY THE REGISTRANT</b>		
1	<b>CUSTOMS ACCOUNT DETAILS</b>	
1.1	Name of Rebate Registrant : .....	
1.2	Quarter : From ..... To .....	
2	<b>ACCOUNT IN RESPECT OF NOTE 6.2 TO REBATE ITEM 317.04</b>	
Brought forward from Form	Description	Imported component value
DA199.21	The imported component value of original equipment components received from any person in SACU during the previous quarter	
<b>Sub-total (A)</b>		
DA199.22	The imported component value of original equipment components received from any person in SACU used in the manufacture of original equipment components and exported during the current quarter	
DA199.23	<b>Plus</b> The imported component value of original equipment components received from any person in SACU used in the manufacture of specified motor vehicles and exported during the current quarter	
DA199.24	<b>Plus</b> The imported component value of original equipment components received from any person in SACU transferred to parts and accessories during the current quarter	
DA199.25	<b>Plus</b> The imported component value of original equipment components received from any person in SACU destroyed under customs supervision during the current quarter	
<b>DA199.26</b>	<b>Plus</b> 50% of the imported component value of EV Batteries received from any person in SACU as per Note 1 on the DA 199	
<b>Sub-total (B)</b>		-
<b>The imported component value of original equipment components received from any person in SACU calculated in terms of Note 6.2 to Rebate Item 317.04 [Sub-total (A) less Sub-total (B)]</b>		-

							DA199.21	
CUSTOMS AND EXCISE					REBATE ITEM 317.04			
THE IMPORTED COMPONENT VALUE OF ORIGINAL EQUIPMENT COMPONENTS AND EV BATTERIES RECEIVED FROM ANY PERSON IN SACU DURING PREVIOUS QUARTER								
1 CUSTOMS ACCOUNT DETAILS								
1.1 Name of Rebate Registrant : .....								
1.2 Quarter : From ..... To .....								
2 ACCOUNT IN RESPECT OF NOTE 6.2(a) TO REBATE ITEM 317.04								
Component Manufacturer or Supplier	Component			HS Code	Form C2		Total imported component value	EV Batteries
	Number	Description	Quantity received		Number	Imported component value per component		
<b>Sub-total</b>								
<b>TOTAL</b>								-
Note: If the space provided is insufficient, rows may be inserted.								

					DA199.22		
CUSTOMS AND EXCISE			REBATE ITEM 317.04				
THE IMPORTED COMPONENT VALUE OF ORIGINAL EQUIPMENT COMPONENTS RECEIVED FROM ANY PERSON IN SACU USED IN THE MANUFACTURE OF ORIGINAL EQUIPMENT COMPONENTS AND EXPORTED DURING THE CURRENT QUARTER.							
1 CUSTOMS ACCOUNT DETAILS							
1.1 Name of Rebate Registrant : .....							
1.2 Quarter : From ..... To .....							
2 ACCOUNT IN RESPECT OF NOTE 6.2(a)(i) TO REBATE ITEM 317.04							
Export declaration		Component			Imported component value per component	Total imported component value	Form C2 number
Number	Date	Number	Description	Quantity exported			
Excess amount carried forward from the previous quarter as an opening balance							
					Total (A)		
					Total (B)		
Excess amount carried forward to the next quarter in terms of Note 6.2(c) of rebate item 317.04 [Total (A) less total (B)]							
3 Notes							
3.1 Total (A) = 'Excess amount carried forward from the previous quarter as an opening balance' <i>plus</i> 'total imported component value'							
3.2 Total (B) = Total exports to be carried forward to the DA199.20 to comply with note 6.2(b) of rebate item 317.04							
3.3 If the space provided is insufficient, rows may be inserted.							



								DA199.24	
CUSTOMS AND EXCISE					REBATE ITEM 317.04				
<b>THE IMPORTED COMPONENT VALUE OF ORIGINAL EQUIPMENT COMPONENTS RECEIVED FROM ANY PERSON IN SACU TRANSFERRED TO PARTS AND ACCESSORIES DURING THE CURRENT QUARTER</b>									
1 CUSTOMS ACCOUNT DETAILS									
1.1 Name of Rebate Registrant : .....									
1.2 Quarter : From ..... To .....									
2 ACCOUNT IN RESPECT OF NOTE 6.2(a)(iii) TO REBATE ITEM 317.04									
Transfer voucher/Journal entry		Component			Imported component value per component	Total imported component value	Form C2 reference	Proof of payment of customs duty and VAT	
Number	Date	Number	Description	Quantity transferred				Receipt number	Date
<b>TOTAL</b>									
3 NOTE									
3.1 In instances where the components cannot be linked to a Form C2 by means of a unique identification number or mark, the principle 'first in first out' will apply in determining the imported component value per quarter.									
3.2 A copy of the proof of payment of customs duty and VAT must be attached to this form.									
3.3 If the space provided is insufficient, rows may be inserted.									

					DA199.25			
CUSTOMS AND EXCISE					REBATE ITEM 317.04			
<b>THE IMPORTED COMPONENT VALUE OF ORIGINAL EQUIPMENT COMPONENTS RECEIVED FROM ANY PERSON IN SACU DESTROYED UNDER CUSTOMS SUPERVISION DURING THE CURRENT QUARTER</b>								
1	<b>CUSTOMS ACCOUNT DETAILS</b>							
1.1	Name of Rebate Registrant : .....							
1.2	Quarter : From ..... To .....							
2	<b>ACCOUNT IN RESPECT OF NOTE 6.2(a)(iv) TO REBATE ITEM 317.04</b>							
Destruction Certificate		Component			Quarter Declared	Imported component value per component	Total imported component value	Form C2 Reference
Number	Date	Number	Description	Quantity				
<b>TOTAL</b>								
3	<b>NOTE</b>							
3.1	In instances where the components cannot be linked to a Form C2 by means of a unique identification number or mark, the principle 'first in first out' will apply in determining the imported component value per quarter.							
3.2	A copy of the destruction certificate and RI 412.07 entry must be attached to this form.							
3.3	If the space provided is insufficient, rows may be inserted.							



		DA199.A	
CUSTOMS AND EXCISE		REBATE ITEM 317.04	
AMENDED CUSTOMS ACCOUNT FOR REGISTRANTS FOR THE PURPOSE OF REBATE ITEM 317.04			
1	DETAILS OF REGISTRANT		
1.1	Name of Rebate Registrant	_____	
1.2	Address	_____	
1.3	Contact Person	_____	
1.4	Telephone and Fax No.	_____	
1.5	Customs client number	_____	
1.6	Quarter Amended	_____ to _____	
1.7	Warehouse Code No.(s)	_____	
2	AMENDED CUSTOMS ACCOUNT DETAILS		
DA199.03	<p><b>Plus</b> The balance of the excess VALA brought forward from the previous quarter. if any</p> <p><b>Less</b> the amount of such excess VALA utilised for the import of motor vehicles under Rebate Item 460.17 this quarter.</p> <p style="text-align: right;">TOTAL opening balance</p>	R	
DA199.04A	<b>Plus</b> the volume assembly Localisation allowance on vehicles produced this quarter and designated for home use	R	
DA199.04B	<b>Plus</b> the volume assembly Localisation allowance originally allocated to motor vehicles at the time of production and ready for sale exported this quarter	R	
	TOTAL VALA available (Total A)		R
DA 199.10	The value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant		
DA199.11	The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 this quarter	R	
DA199.12	<b>Plus</b> The value for customs duty purposes of complete consignments of imported original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 in unopened containers or unit load devices at the end of the previous quarter	R	
DA199.12	<b>Less</b> The value for customs duty purposes of complete consignments of imported original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 in unopened containers or unit load devices at the end of this quarter	R	
DA199.13	<b>Less</b> The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 used in the manufacture of original equipment components and supplied to other registrants this quarter	R	
DA199.14	<b>Less</b> The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 used in the manufacture of original equipment components exported this quarter	R	
DA199.15	<b>Less</b> The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 returned to the overseas suppliers this quarter	R	
DA199.16	<b>Less</b> The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 transferred to parts and accessories this quarter	R	
DA199.17	<b>Less</b> The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 used in the manufacture of specified motor vehicles exported this quarter	R	
DA199.18	<b>Less</b> The value for customs duty purposes of original equipment components cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 destroyed under customs supervision this quarter	R	
DA199.19	<b>Less</b> 50% of the value for customs duty purposes of EV Batteries cleared under procedure code 'processing for home use' under chapter 98 of Schedule no. 1 used in the manufacture of SACU vehicles this quarter	R	
	TOTAL B		R
DA199.20	<b>Plus</b> The value for the calculation of the customs duty and additional VAT on original equipment components received by the registrant		
DA 199.21	The imported component value of original equipment components received from any person in SACU the previous quarter	R	
DA199.22	<b>Less</b> The imported component value of original equipment components received from any person in SACU used in the manufacture of original equipment components and exported during the current quarter	R	
DA199.23	<b>Less</b> The imported component value of original equipment components received from any person in SACU used in the manufacture of specified motor vehicles and exported during the current quarter	R	

	DA199.24 <b>Less</b> The imported component value of original equipment components received from any person in SACU transferred to parts and accessories during the current quarter	R	
	DA199.25 <b>Less</b> The imported component value of original equipment components received from any person in SACU destroyed under customs supervision during the current quarter	R	
	DA199.26 <b>Less</b> 50% of the imported component value of EV Batteries received from any person in SACU and used in the manufacturing of vehicles for SACU during the current quarter	R	
	<b>TOTAL C</b>		R
	DA 199.02 <b>Plus</b> the volume assembly Localisation allowance originally allocated to motor vehicles at the time of production and ready for sale exported this quarter		R
	The total value calculated before any deduction of VALA or PRC's (Total D)		R
	The amount of VALA available for utilisation this quarter (Total A)	R	
	<b>Less</b> the VALA to be utilised in terms of Note 8.1(d) this quarter. [The lesser amount of Total (A) or Total (D) above]. TOTAL E	R	
	The amount of the excess VALA carried forward to the next quarter (If applicable) (Total A - Total E)	R	
	The value for the calculation of customs duty and additional VAT on original equipment components imported by the registrant (Total A - Total D) TOTAL F	R	
	Value for Customs Duty Purposes = (Total F)		R
<b>3</b>	<b>DUTY CALCULATION</b>		
	Value for Customs Duty Purposes (Total F)	R	
	Chapter 98 rate of duty		%
	Customs Duty Payable	R	
	<b>Less</b> Original Customs Duty paid		
	Less PRC		
	Additional Customs Duty Payable		
	Additional VAT Payable	R	
<b>4</b>	<b>NOTE</b>		
	All fields should be completed.		
<b>5</b>	<b>DECLARATION</b>		
	I, ..... in my capacity as ..... (position)		
	hereby declare that all information supplied on this document is true and correct.		
	Signature ..... Date .....		
<b>6</b>	<b>FOR OFFICIAL USE</b>		
6.1	Amended customs account received by ..... (officer name) on ..... (date)		
6.2	Customs duty received recorded on ..... (receipt number) ..... (date)		
6.3	Account checked by ..... (officer name) on ..... (date)		