

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 1520

22 NOVEMBER 2019

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/3/112)**

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 January 2020, to the extent set out in the Schedule hereto.



**DR DAVID MASEDO**  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

By the deletion of the following:

Refund Item	Tariff Heading	Code	CD	Description	Extent of Refund
<b>537.02</b>	<b>MOTOR VEHICLES</b>				
537.02	87.00	01.02	20	Motor vehicles classifiable under tariff 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 <b>31 December 2015</b> for the purposes of this item, as specified by the International Trade Administration Commission, by means of a certificate: Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant - (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; (b) has submitted a business plan on or before 31 December 2009 and entered on or before 31 December 2014 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or 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 (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	Full duty less the duty in Section B of Part 2 of Schedule No. 1

**NOTES:**

- 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.**
- 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.