

SOUTH AFRICAN REVENUE SERVICE

No. R.

2013

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES**

Under sections 6 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto.

**VISVANATHAN PILLAY
ACTING COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

(a) By the deletion in item 202.00 of the Schedule to the rules of the following forms:

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

DA 199.01 Calculation of "the value in terms of note 29" to rebate item 317.04

DA 199.02 The duty free allowance originally allocated to motor vehicles at the time of production exported this quarter

DA 199.03 Calculation of the duty free allowance to be utilised for this quarter and the excess duty free allowance to be carried forward as an opening balance to the next quarter

- DA 199.04 Calculation of the duty free allowance in terms of note 11(i) to rebate item 317.04 in respect of specified motor vehicles produced this quarter (less vehicles exported)
- DA 199.06 The value of import rebate credit certificates utilised this quarter
- DA 199.10 Calculation of the value for customs duty purposes of note 27(i) to rebate item 317.04
- DA 199.11 The value for customs duty purposes of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No. 1 for this quarter
- DA 199.12 The value for customs duty purposes of complete consignments of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No. 1 not unboxed as per specific bills of entry at the end of this quarter
- DA 199.13 The value for customs duty purposes of complete consignments of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) 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 complete consignments of imported original equipment components entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) 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 entered for home consumption on a

form SAD 500 (IR) or SAD 500 (XIR) 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 entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) 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 entered for home consumption on a form SAD 500 (IR) or SAD 500 (XIR) under Chapter 98 of Schedule No. 1 used in the manufacture of specified motor vehicles exported this quarter

DA 199.20 Calculation of foreign currency usage of original equipment components received from any person in the common customs area in terms of note 27(ii) to rebate item 317.04

DA 199.21 The foreign currency usage of original equipment components received by a registrant from any person in the common customs area the previous quarter

DA 199.22 The foreign currency usage of original equipment components received from any person in the common customs area used in the manufacture of original equipment components exported this quarter

DA 199.23 The foreign currency usage of original equipment components received from any person in the common customs area used in the manufacture of specified motor vehicles exported this quarter

DA 199.B Amended customs account for registrants for the purpose of note 2(vi) to rebate item 317.04

DA 199.65 Schedule of over declarations on previous accounts-amendments during the accounting period in terms of Note 2(vi) to rebate item 317.04

DA 199.70 Schedule of under declarations on previous accounts-amendments during the accounting period in terms of Note 2(vi) to rebate item 317.04

(b) By the insertion in item 202.00 of the Schedule to the rules of the following forms:

DA 199 Customs account for registrants for the purpose of rebate item 317.03

DA 199.A Amended customs account for registrants for the purpose of rebate item 317.03

DA 199.01 Calculation of "the value in terms of note 8.1" to rebate item 317.03

DA 199.02 Calculation of the volume assembly allowance originally allocated to motor vehicles at the time of production and ready for sale exported this quarter

DA 199.02A Calculation of the duty free allowance originally allocated to motor vehicles at the time of production exported this quarter

DA 199.03 Calculation of the volume assembly allowance to be utilised for this quarter and the excess volume assembly allowance to be carried forward as an opening balance to the next quarter

DA 199.04A Calculation of the volume assembly 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 allowance in respect of specified motor vehicles produced and exported outside the SACU this quarter
- DA 199.06A The value of production rebate credit certificates utilised this quarter
- DA 199.06B The value of import rebate credit certificates utilised 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 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 199.20 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 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 components received from any person in SACU transferred to parts and accessories during the current quarter

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